



the city of lodi

Budget
FY 2008-09

Budget Presentation FY 2008-09

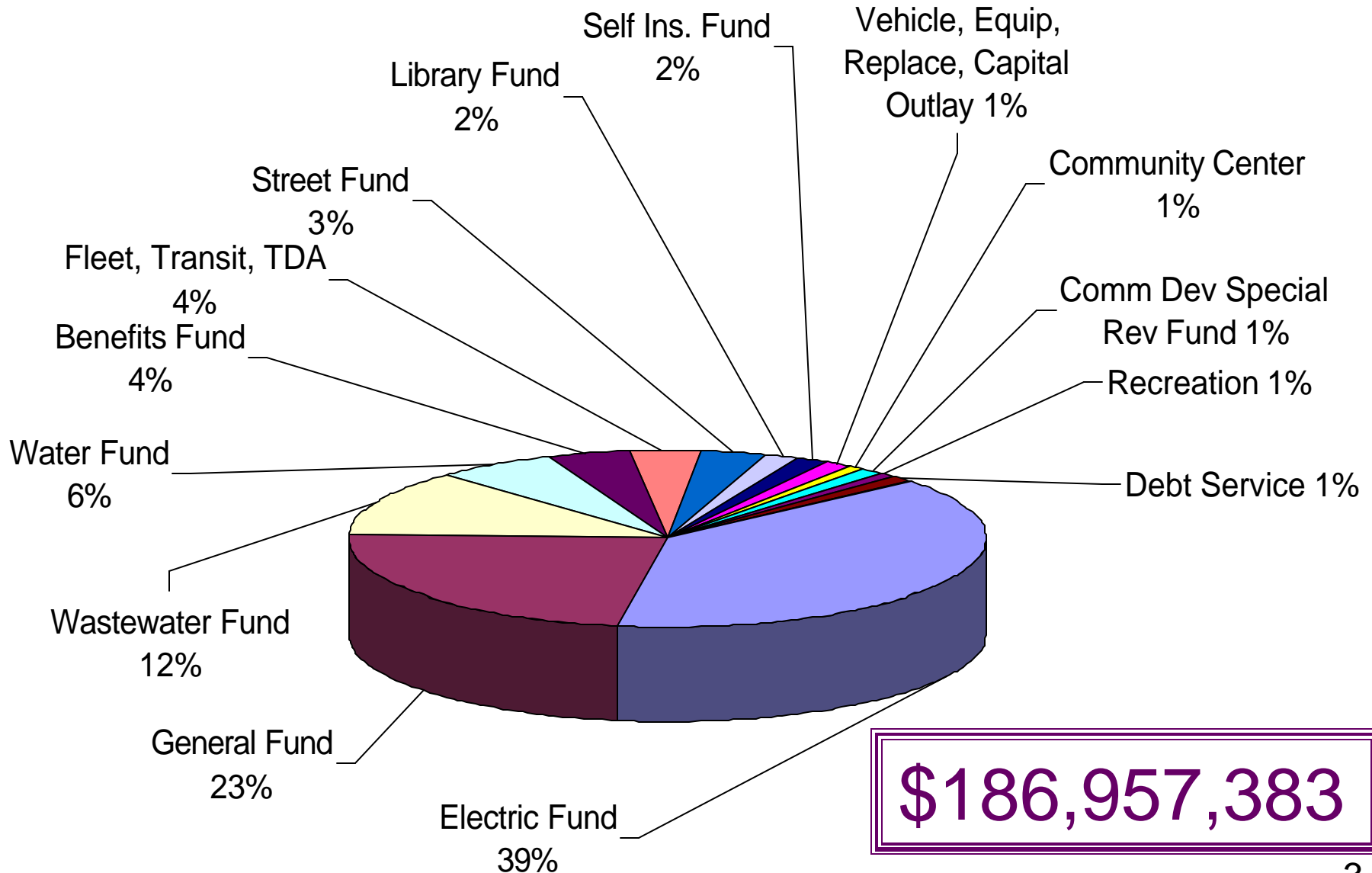
Presented April 2008



Budget Highlights

- General Fund balanced with revenues and expenses in spite of revenue decline
- Electric Utility reserves are increasing
- 2002 General Fund COPs allocated to departments
- New special revenue funds
- Vehicle Replacement reserves implemented at 85%
- One Department Head held vacant

All Funds Expenditures





the city of lodi

Budget

FY 2008-09

All Funds Expenditures

Fund	Budget 08-09
Electric Fund	72,281,677
General Fund	43,104,463
Wastewater Fund	22,576,837
Water Fund	11,773,367
Benefits Fund	7,453,525
Fleet, Transit, TDA	7,004,370
Street Fund	5,935,299
Library Fund	3,215,020
Self Insurance Fund	3,011,630
Vehicle, Equip, Replace, Capital Outlay	2,560,230
Community Center	1,966,816
Community Development Special Revenue Fund	1,826,820
Recreation Fund	1,814,112
Debt Service Fund	1,770,980
Other	662,237
Grand Total	186,957,383

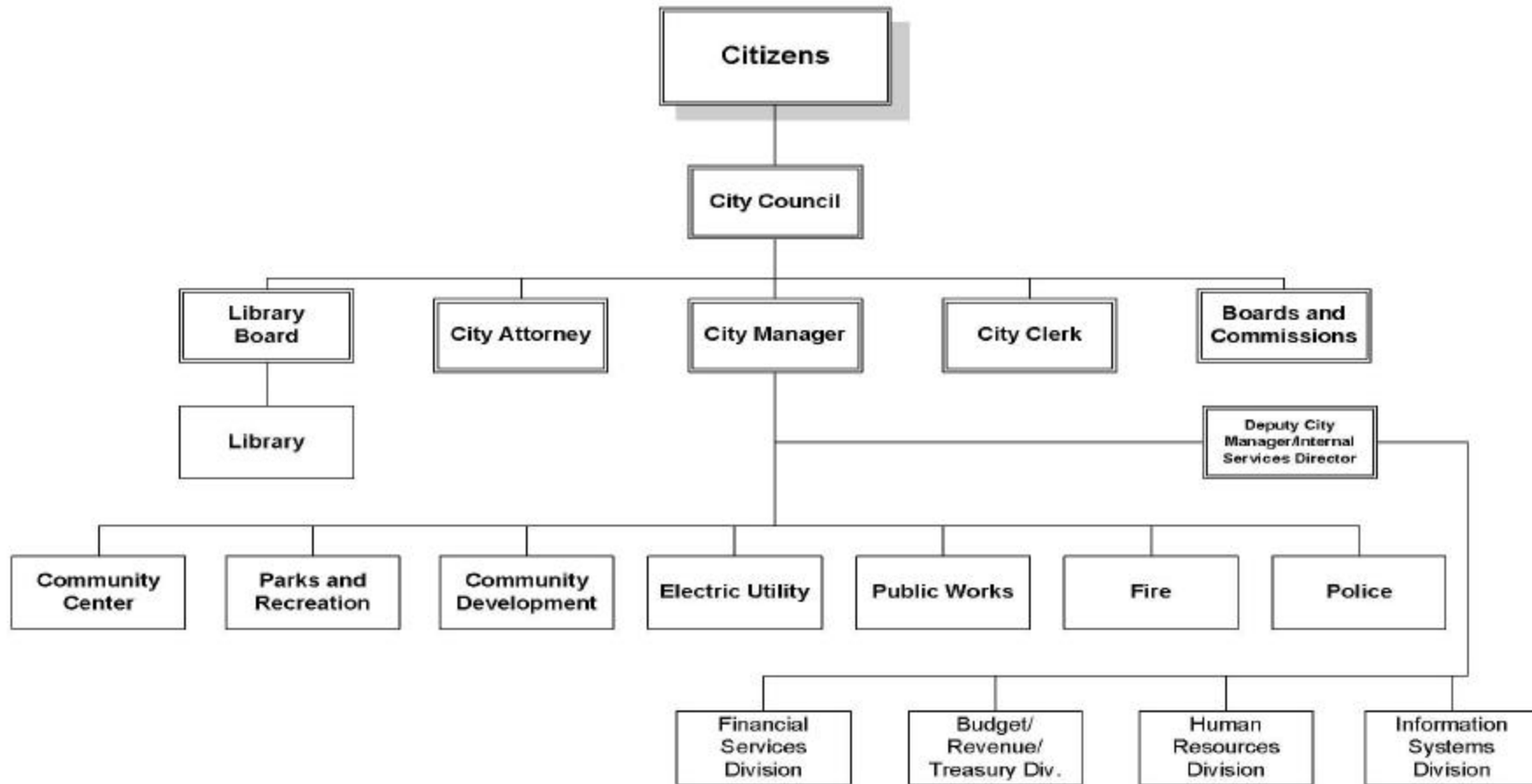


Ratio of Total Expenditures

• Electric Fund	39%
• General Fund	23%
• Wastewater Fund	12%
• Water Fund	<hr/> 6%
Total	80%



City Organization Chart



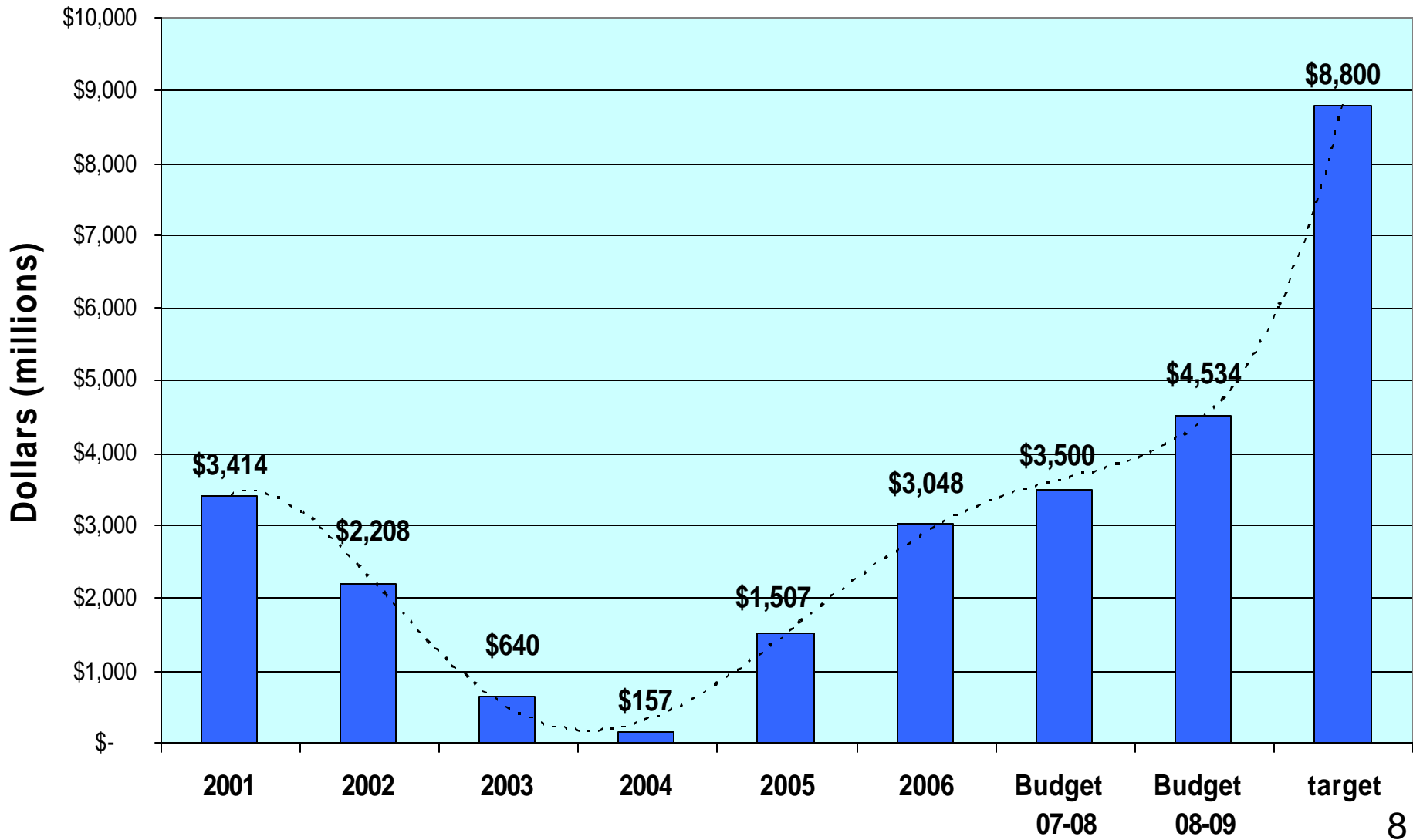


Total City-wide Staffing

460 Positions – (net change of 2)

37 Full-time Equivalents (FTE)

General Fund Balance (Unreserved)





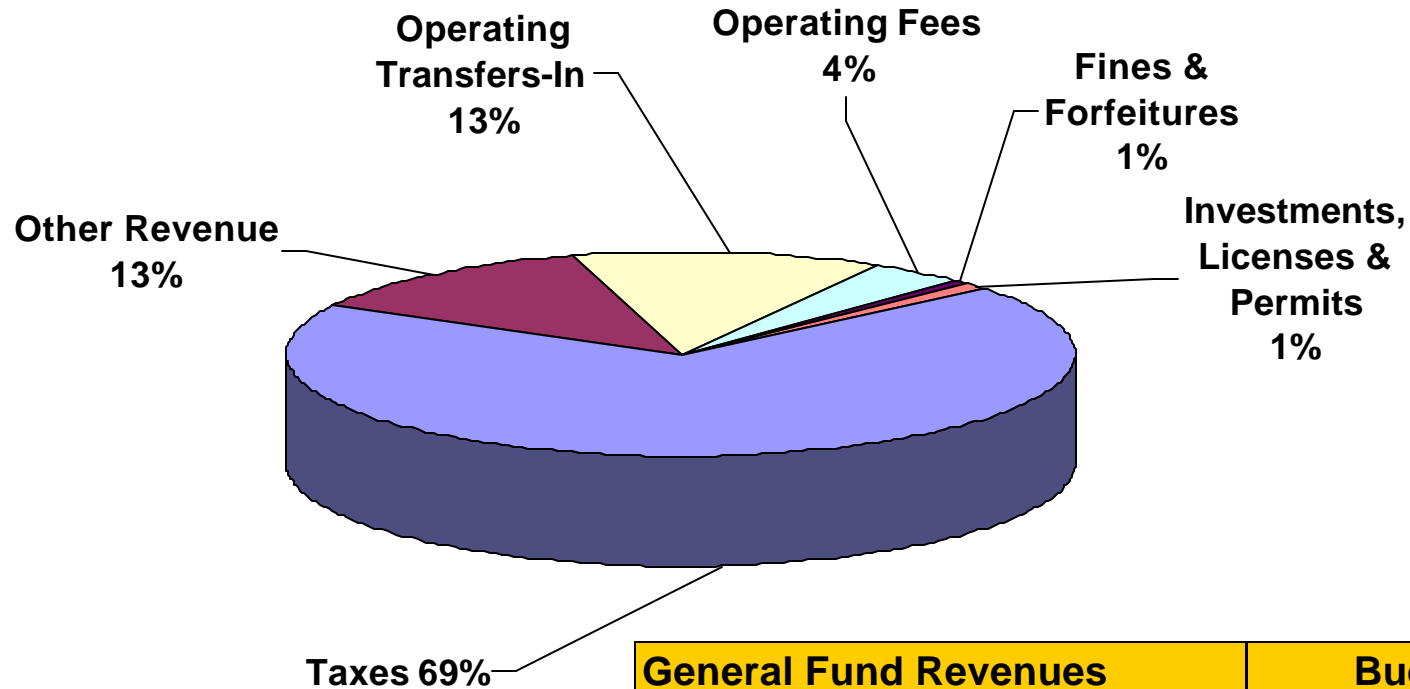
**Statement of Estimated Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009**

With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08

	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget
General Fund					
Beginning Fund Balance (Net Assets) Unreserved	1,506,926	3,048,435	3,500,000	5,175,522	4,534,293
Revenues	42,873,053	43,728,599	45,600,463	44,789,957	43,104,463
Expenditures	41,331,544	41,601,512	45,839,058	45,431,186	43,104,463
Net Difference (Revenues Less Expenditures)	1,541,509	2,127,087	(238,595)	(641,229)	-
Ending Fund Balance (Net Assets) Unreserved	<u>3,048,435</u>	<u>5,175,522</u>	<u>3,261,405</u>	<u>4,534,293</u>	<u>4,534,293</u>



General Fund Revenues



General Fund Revenues	Budget 08-09
Taxes	29,754,005
Other Revenue	5,467,800
Operating Transfers-In	5,432,983
Operating Fees	1,700,775
Fines & Forfeitures	409,400
Investments, Licenses & Permits	339,500
Grand Total	43,104,463



Selected General Fund Revenues 2008-09

Property Tax	↓	\$665,000
Sales Tax	↓	\$349,000
Cable TV Franchise	↑	\$114,200
SB 90 Funds	↓	\$200,000
TOT	↑	\$98,000
Card Room Tax	↑	\$100,000
Vehicle License Fees	↓	\$82,000

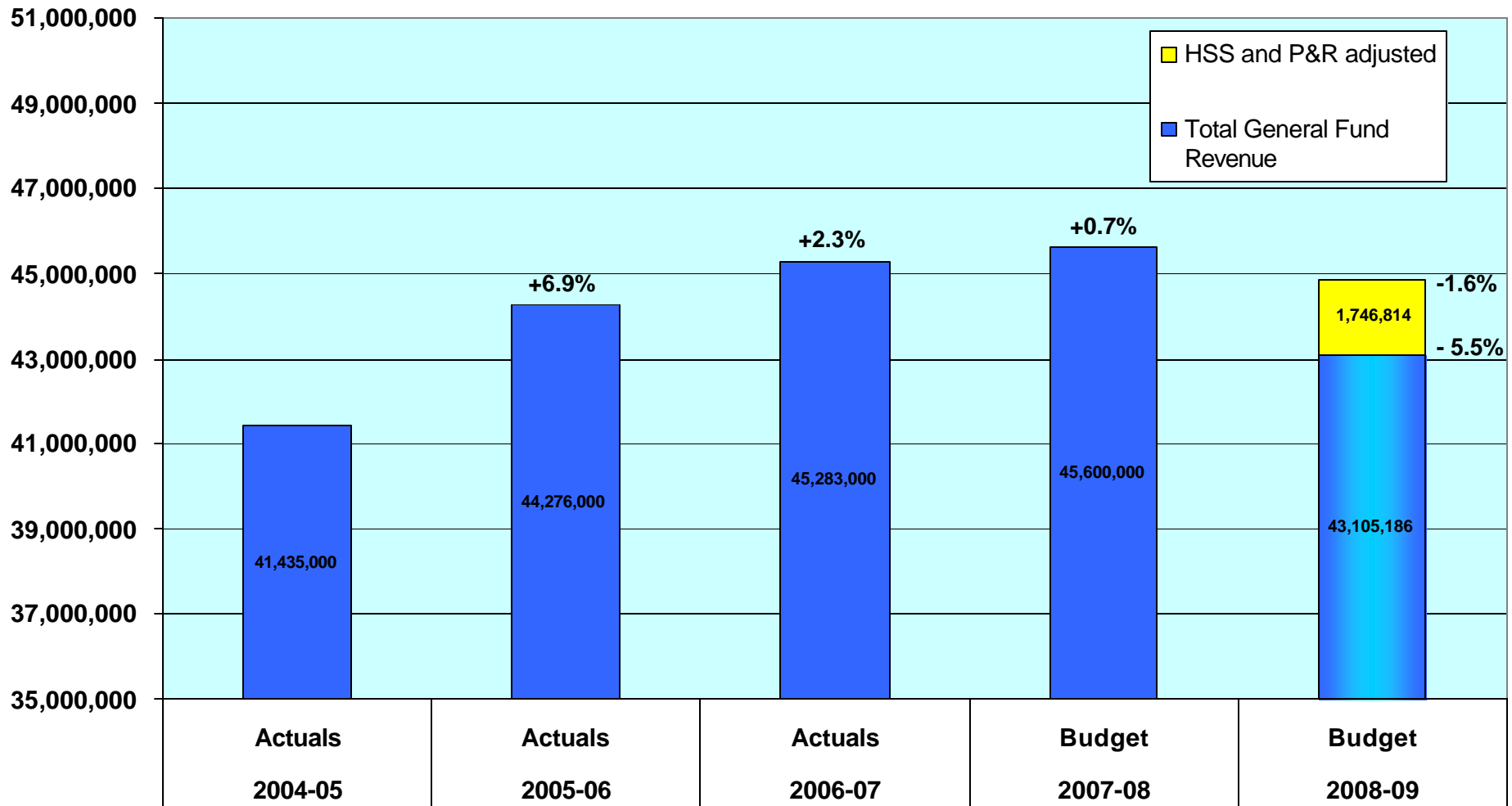


Year to Year General Fund Revenue Decline

Change in total amount (\$750,000)

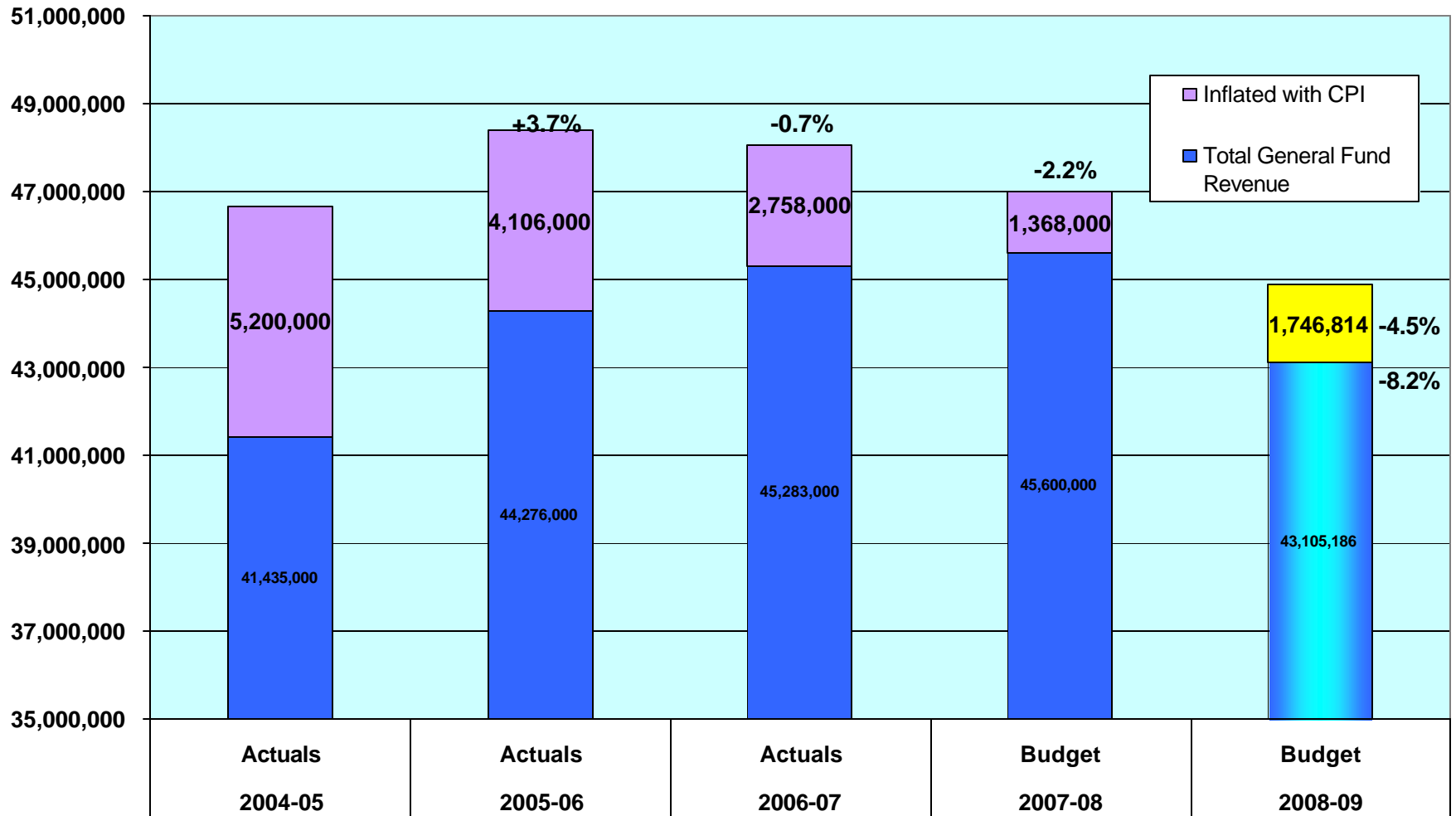
Change including CPI (\$2,116,000)

General Fund Revenue History



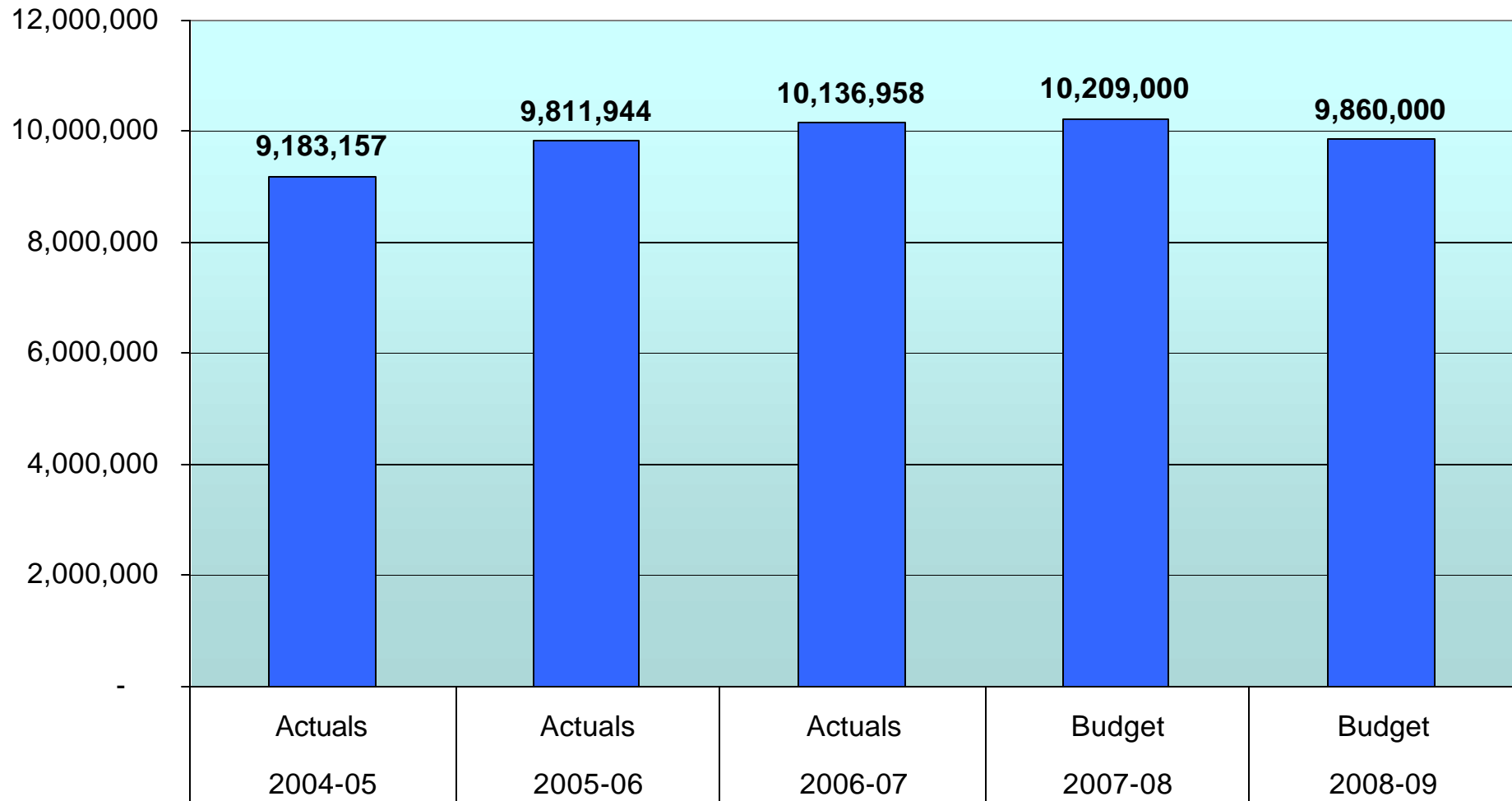
Notes: Community Development revenue and Library Property Tax revenues were adjusted in 2004-05.
HSS and P&R specific-revenue has been removed from 2008-09.

General Fund Revenue History - Inflated with CPI



Notes: Community Development revenue and Library Property Tax revenues were adjusted in 2004-05.
HSS and P&R specific-revenue has been removed from 2008-09.

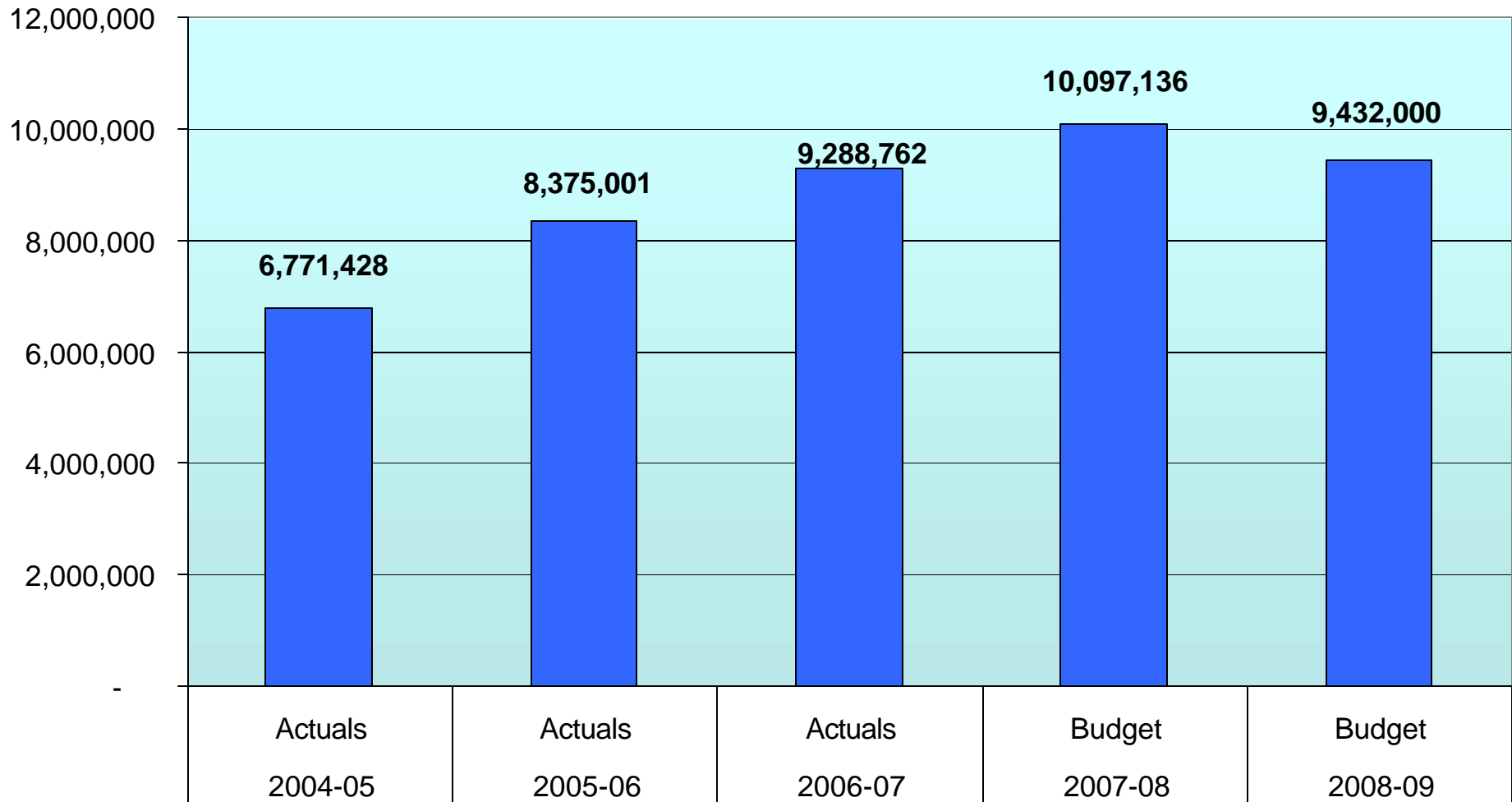
Sales & Use Tax



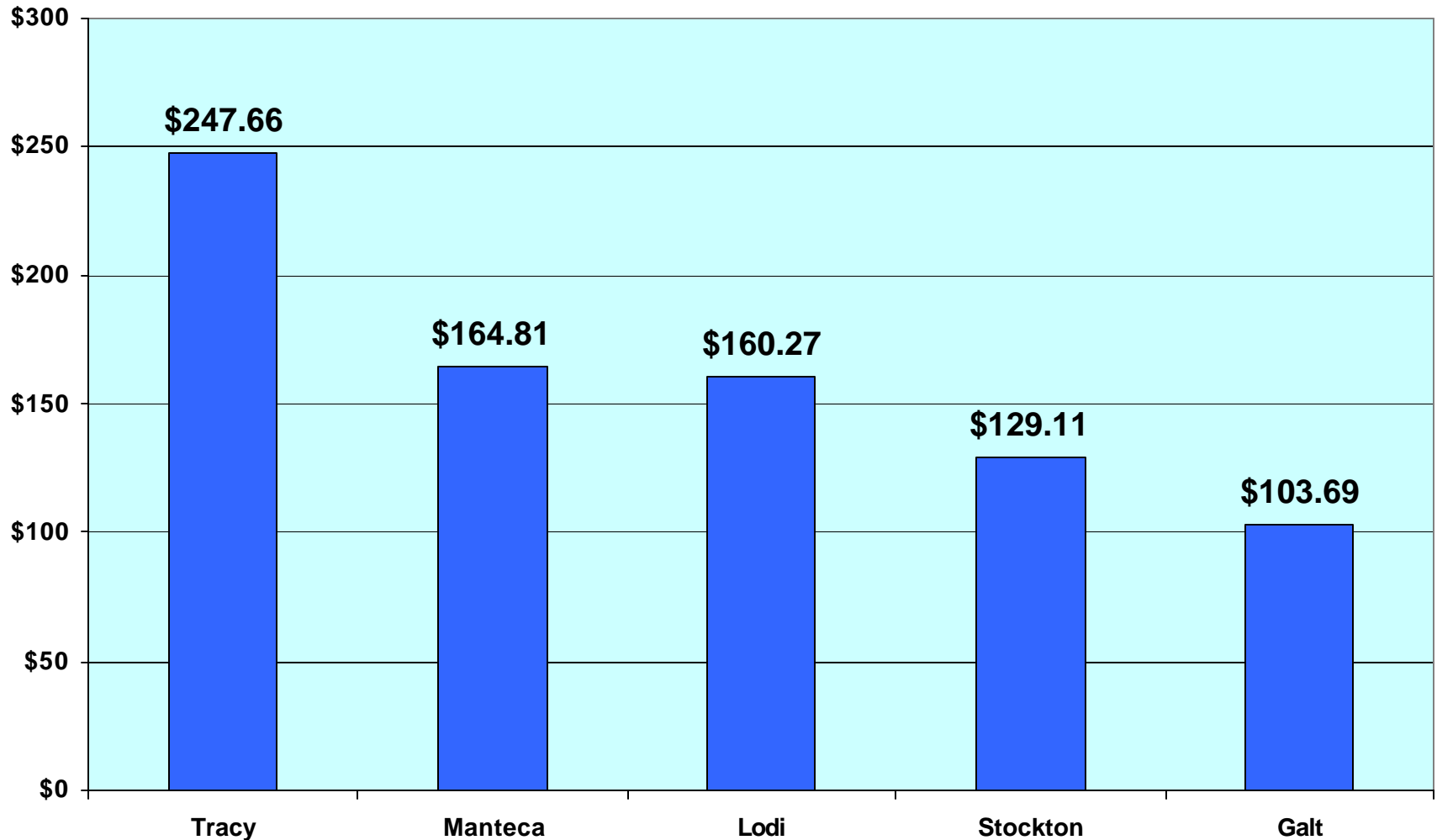
Sales Tax per capita - budget amounts FY 2007-08



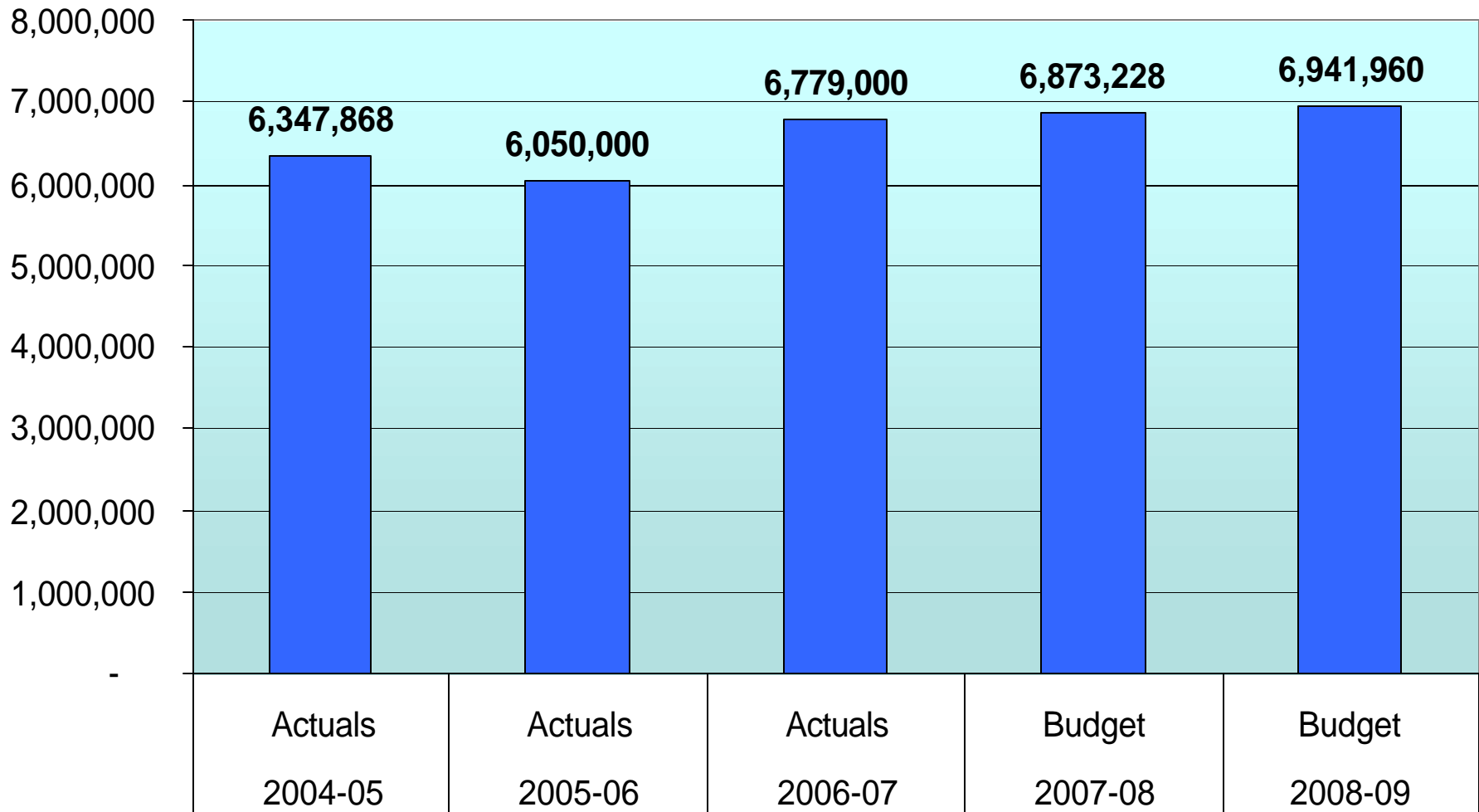
Property Taxes



Property Tax per capita - budget amounts FY 2007-08

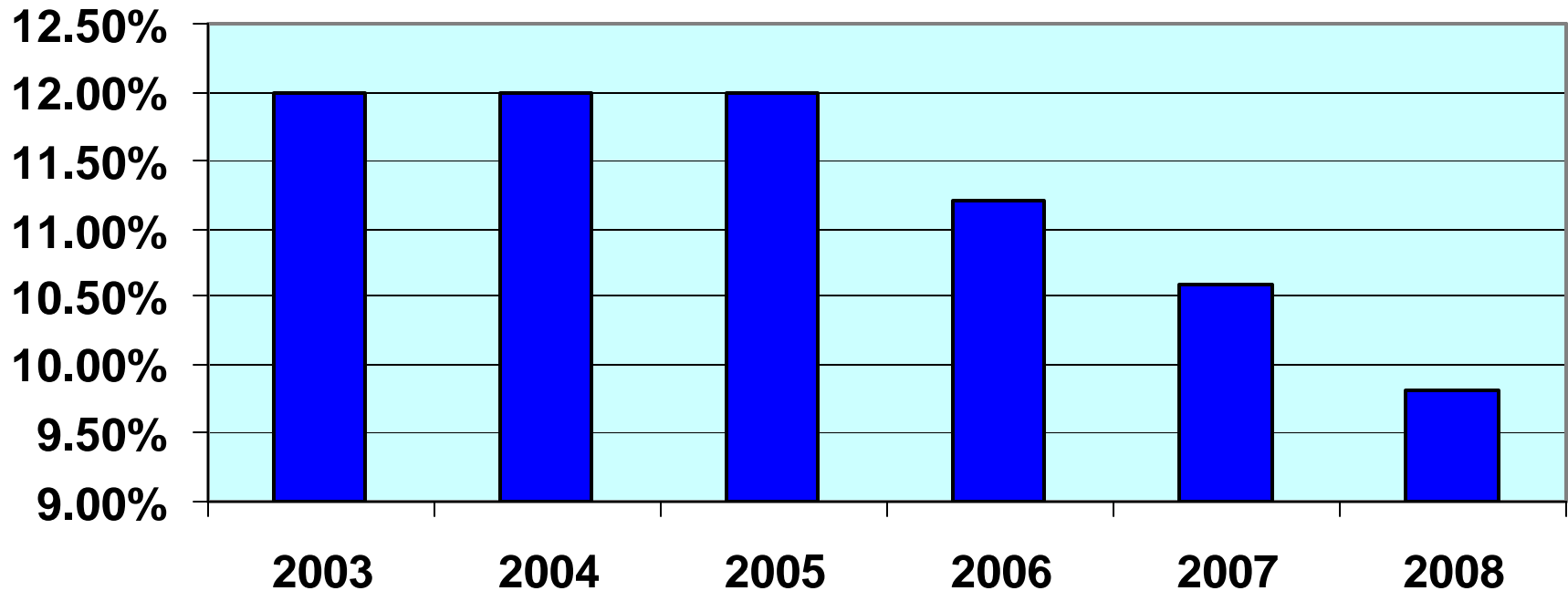


In-lieu Franchise-Electric

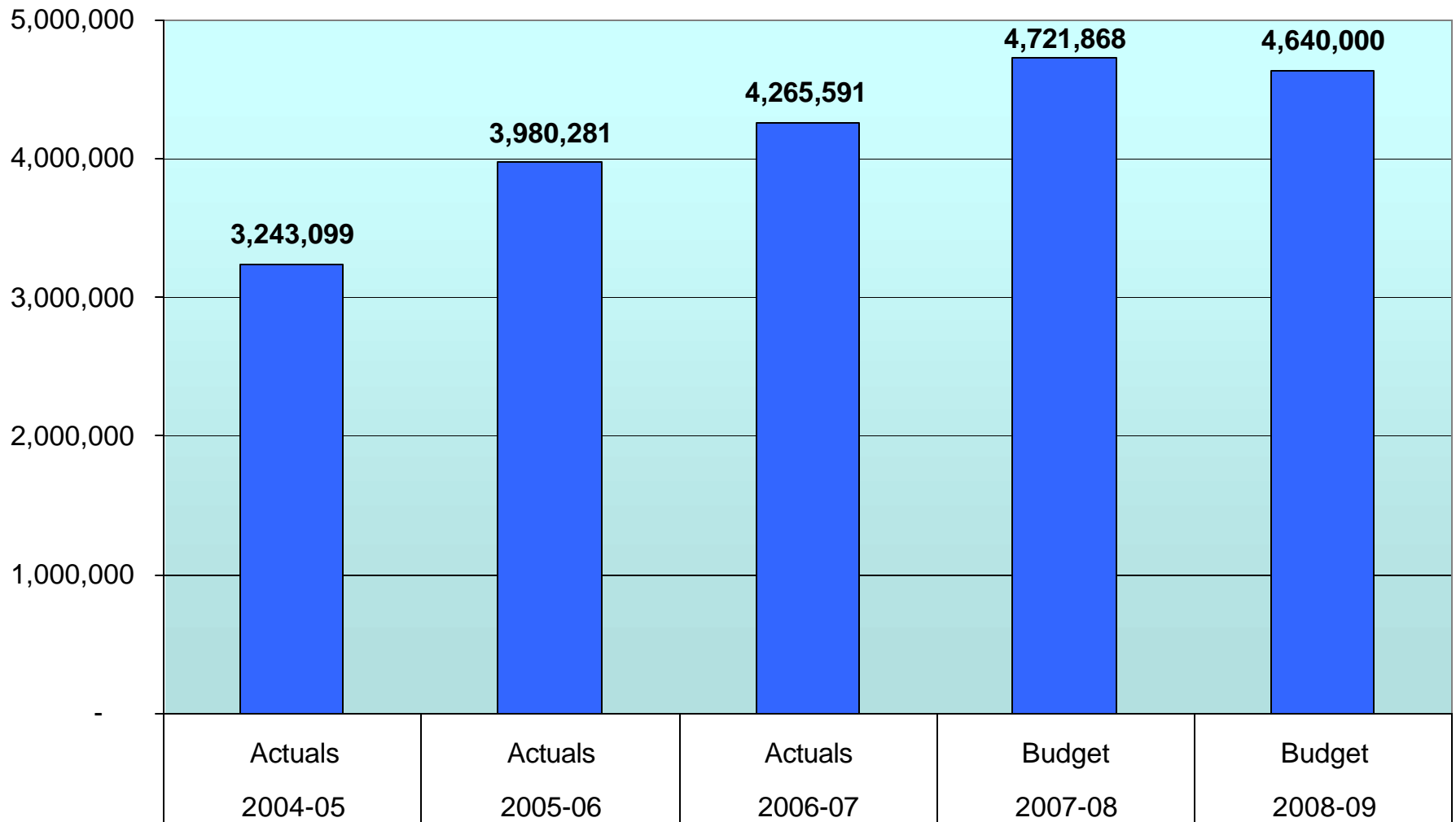




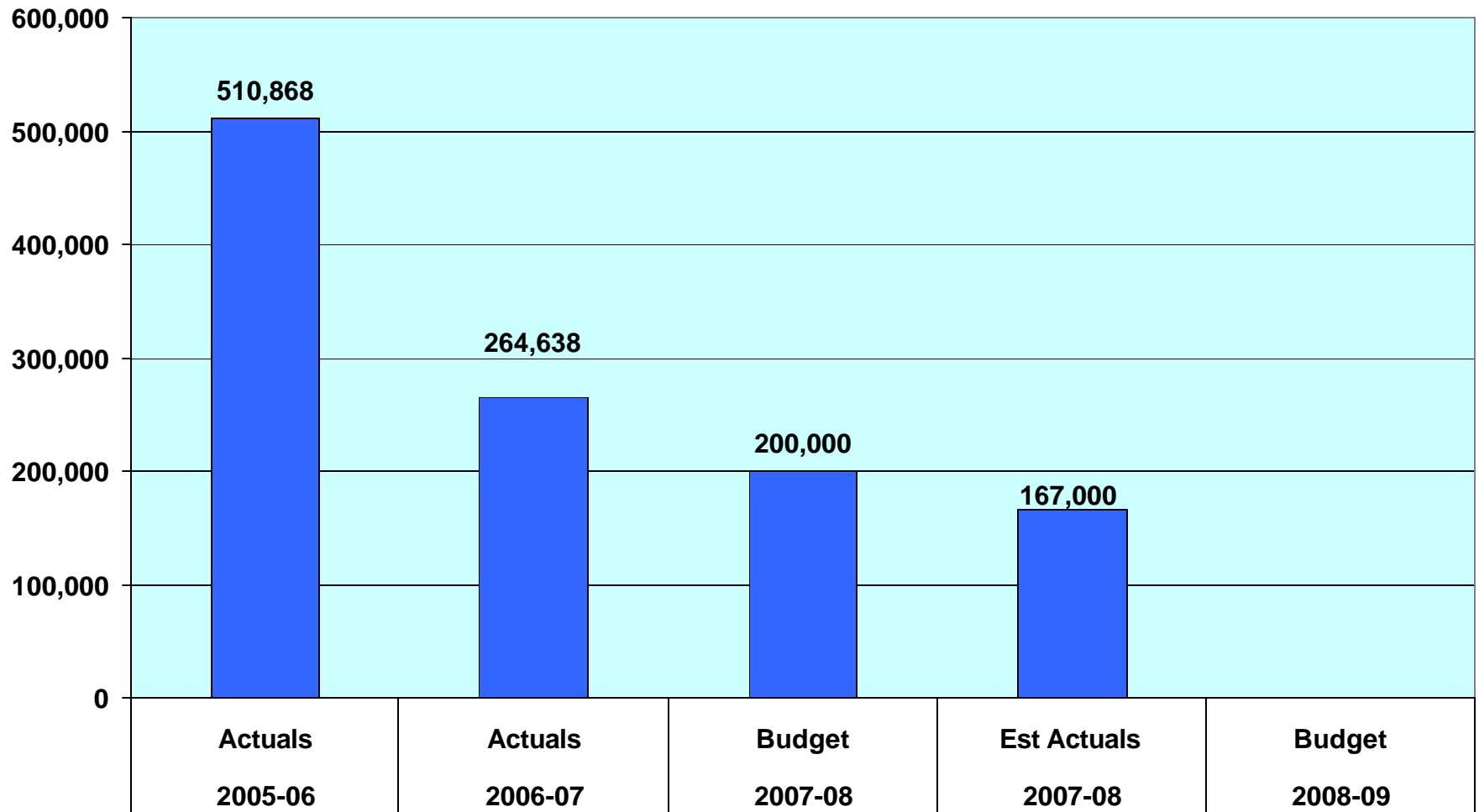
PILOT History



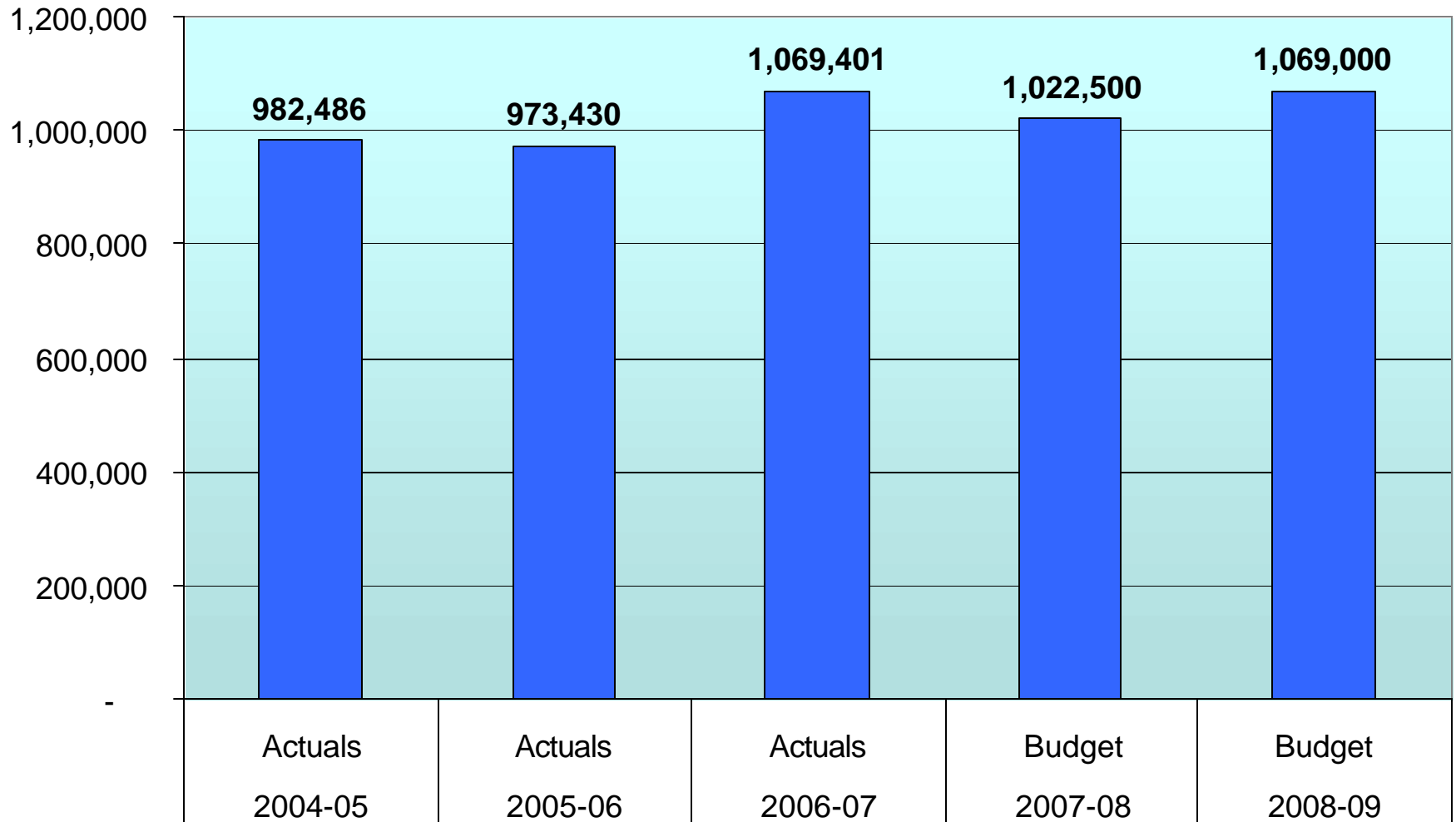
In-lieu - VLF



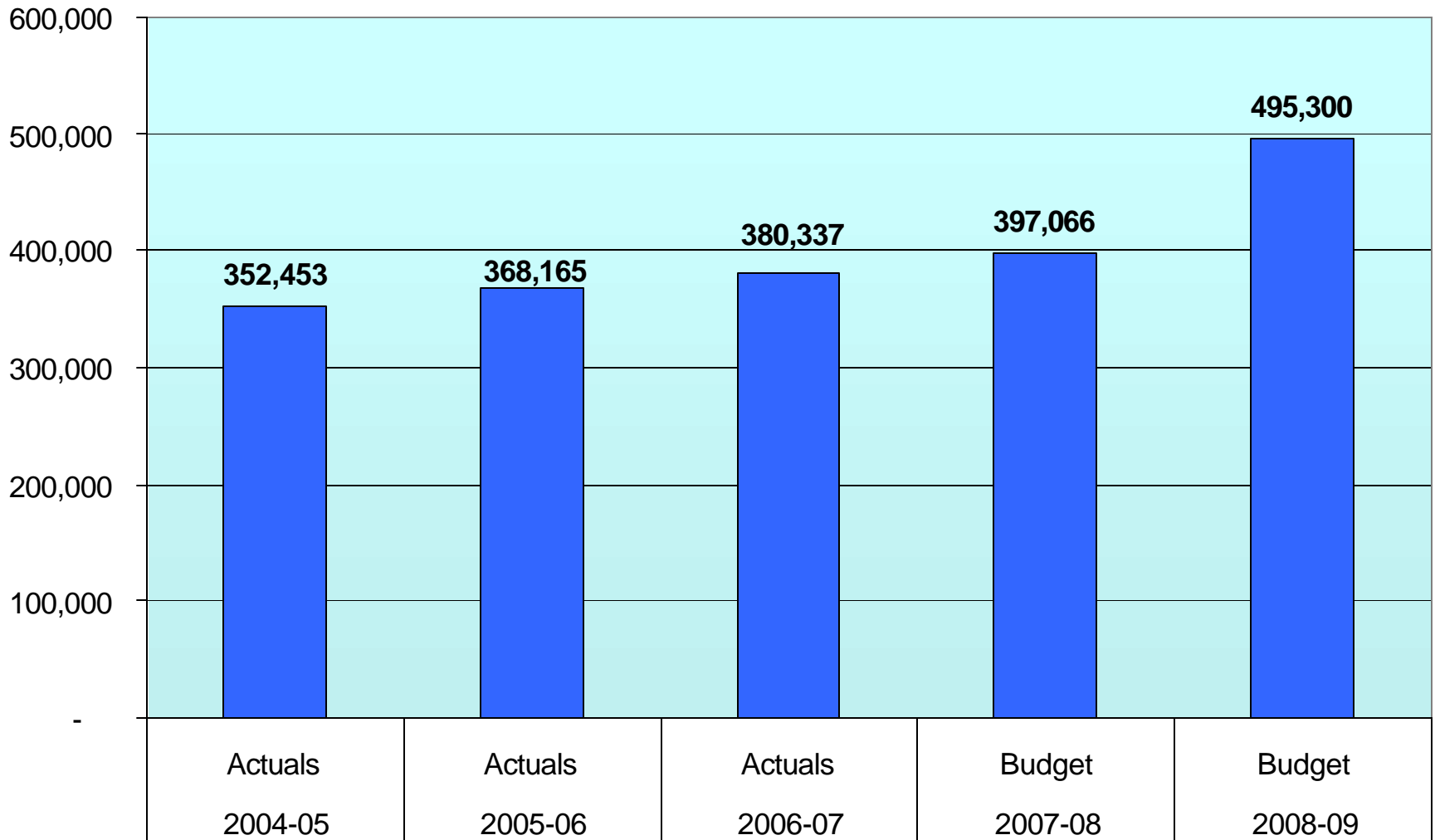
SB 90



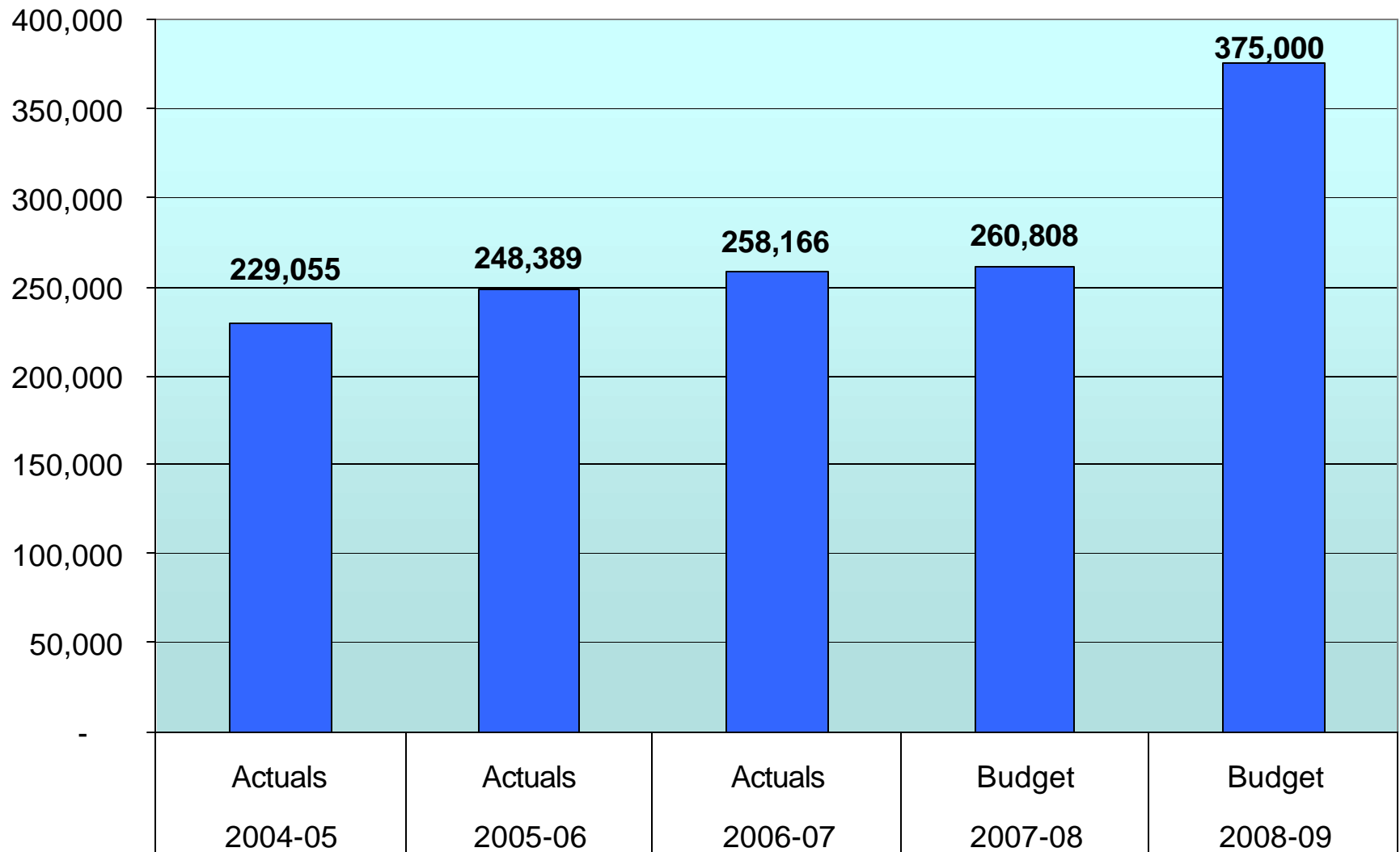
Business License Tax



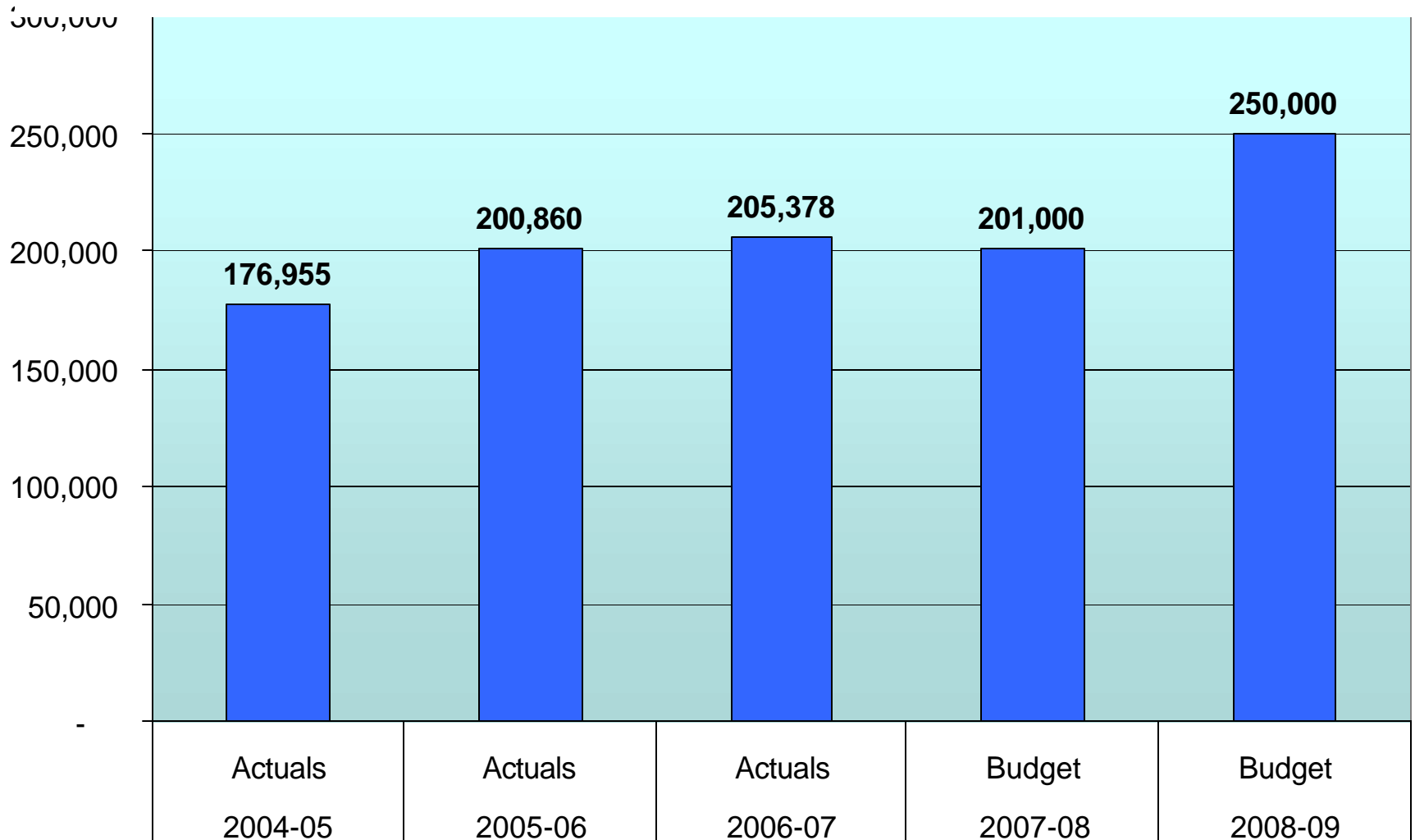
Transient Occupancy Tax



Cable TV Franchise



Gas Franchise

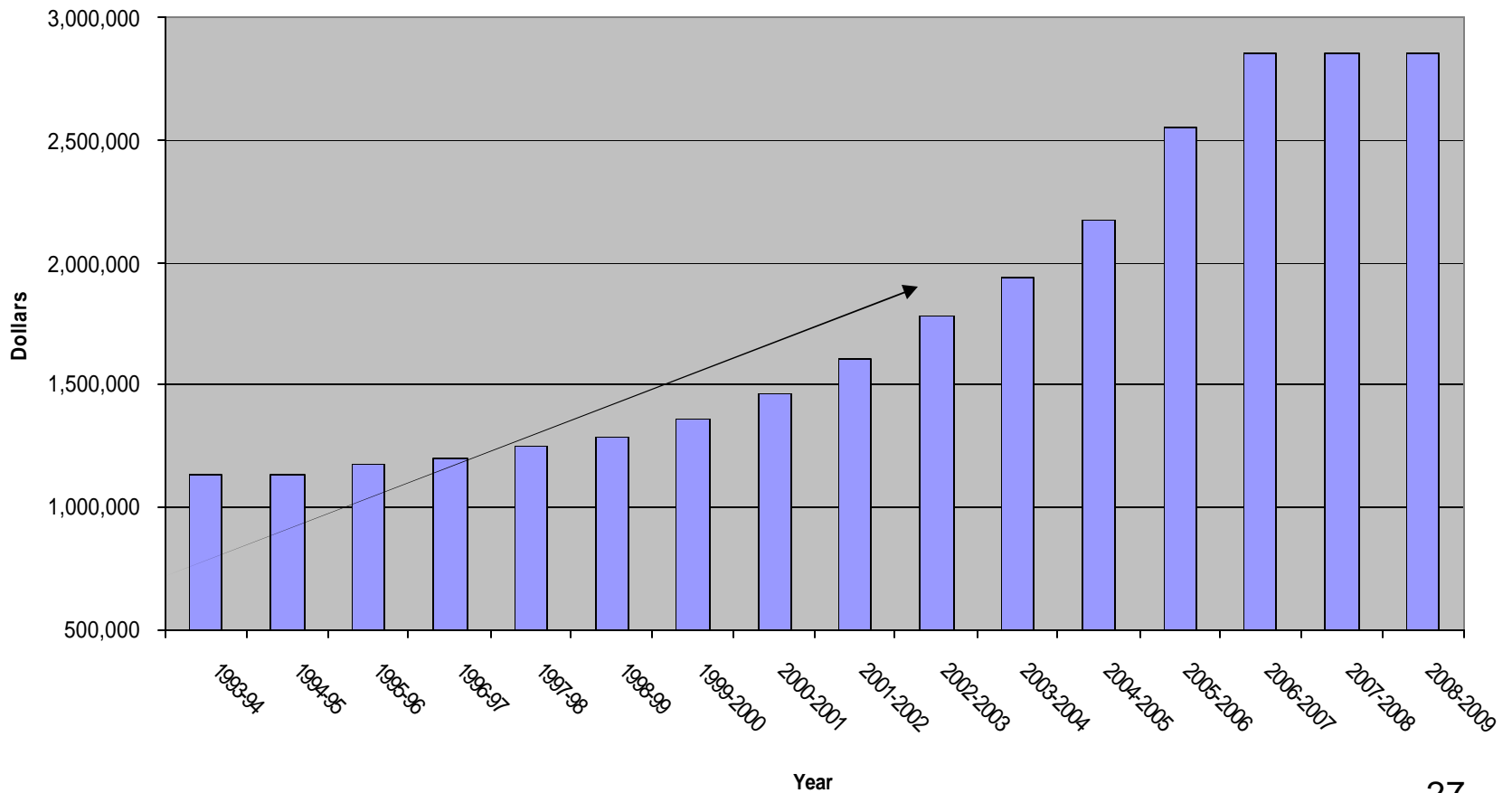




ERAF

Educational Revenue Augmentation Fund

Funds shifted to schools from City of Lodi



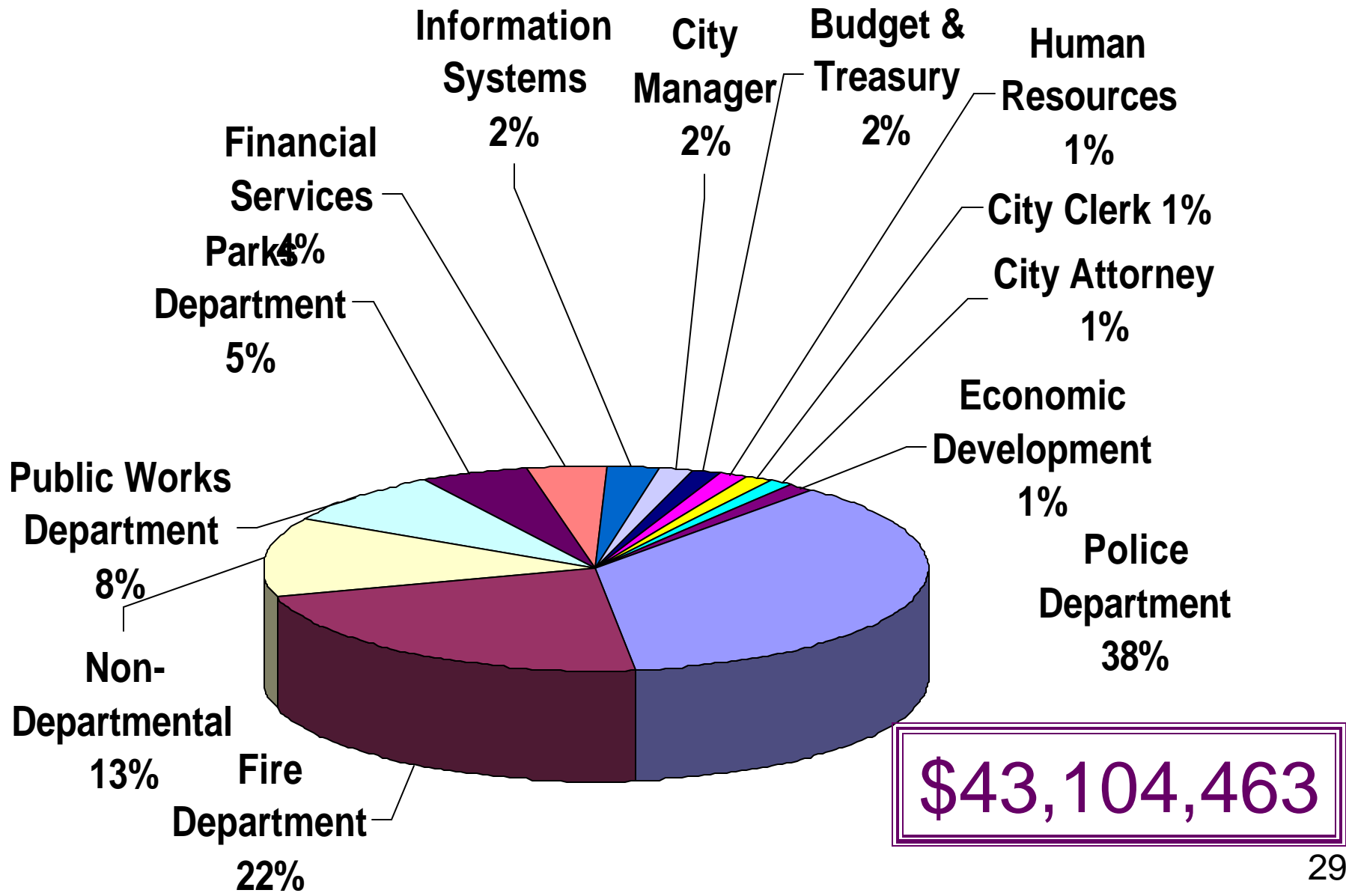
*fy 07-08 & 08-09 estimates



Important Considerations for the General Fund

- Hold contributions to the Self-Insurance reserve
- Fire Department overtime reduced
- Fire training reduced
- Four positions held open in PD
- One management position held open
- Internal Services reduced by one
- Debt service allocated to Departments
- Special revenue fund for Recreation and Community Center. Revenue is assigned to department
- No department merger proposed

General Fund Expenses





the city of lodi

Budget
FY 2008-09

Personnel Assets

Represent 70.9% of General Fund
Expenditures



Allocation of 2002 COP

Economic Development - School Street	\$ 253,220
Community Center - Hutchins Street Square	\$ 662,520
Police Building Financed	\$ 759,140
Total	\$1,674,880



Donations and Special Events

DONATIONS TO ORGANIZATIONS	2007-08	2008-09
Lodi Conference and Visitor's Bureau	\$101,000	\$93,500
Lodi Downtown Business Partnership	\$35,000	\$35,000
San Joaquin Partnership	\$35,000	\$35,000
Lodi District Chamber of Commerce	\$1,400	\$1,400
Fireworks	\$22,000	\$22,000
SJC Enterprise Zone administration		\$23,000
Grants for Arts	\$50,000	\$50,000

SPECIAL EVENTS	2008-09
Fourth of July	\$3,000
Grape Festival	\$5,000
Parade of Lights	\$1,000
Celebration on Central	\$1,000
Miscellaneous Special Events	\$40,000
TOTAL	\$50,000



Department Budget Variances 07/08 – 08/09

Responsible Budget	FY 07-08	FY 08-09	Change	%
Police Department	\$ 14,721,614	\$ 15,983,533	\$ 1,261,919.00	↑ 8.6%
Fire Department	\$ 9,023,791	\$ 9,506,880	\$ 483,089.00	↑ 5.4%
Non-Departmental	\$ 6,766,674	\$ 5,553,195	\$ (1,213,479.00)	↓ (17.4%)
Public Works Department	\$ 3,589,768	\$ 3,521,483	\$ (68,285.00)	↓ (1.9%)
Parks Department	\$ 2,371,590	\$ 2,297,451	\$ (74,139.00)	↓ (3.1%)
Financial Services	\$ 1,606,925	\$ 1,703,947	\$ 97,022.00	↑ 6.0%
Information Systems	\$ 1,167,833	\$ 1,071,547	\$ (96,286.00)	↓ (8.6%)
City Manager	\$ 627,420	\$ 659,786	\$ 32,366.00	↑ 5.2%
Budget and Treasury	\$ 736,620	\$ 648,541	\$ (88,079.00)	↓ (12.0%)
Human Resources	\$ 723,380	\$ 623,257	\$ (100,123.00)	↓ (13.8%)
City Clerk	\$ 494,743	\$ 580,932	\$ 86,189.00	↑ 17.4%
City Attorney	\$ 488,573	\$ 488,567	\$ (6.00)	↓ 0.0%
Economic Development	\$ 223,220	\$ 465,344	\$ 242,124.00	↑ 108.5%



Police & Fire Budgets as a percentage of total General Fund Budget

Police Department	\$15,983,533
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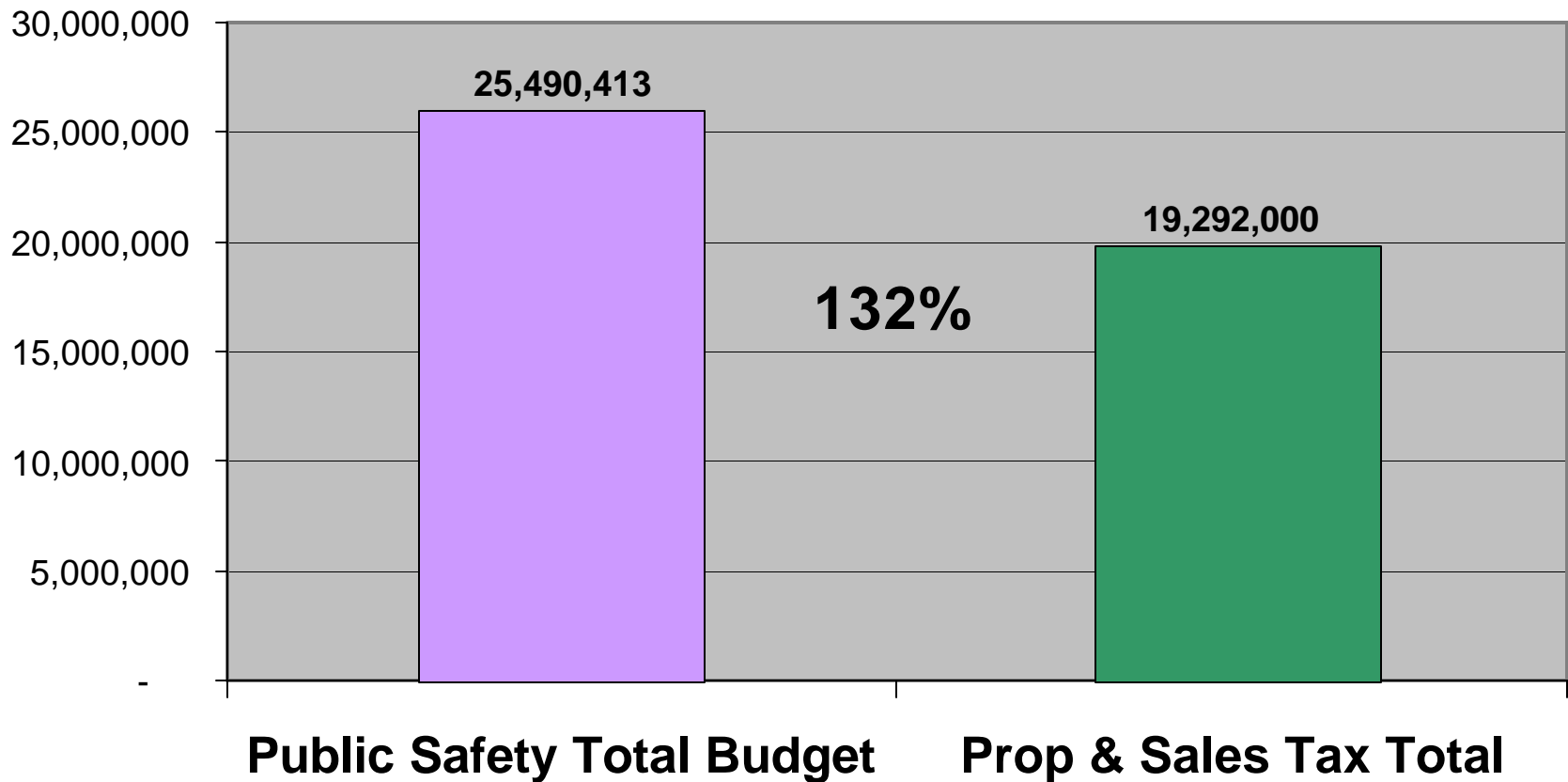
Fire Department	\$9,506,880
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Total Public Safety	\$25,490,413
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Public Safety share of General Fund Budget
59.14%



Public Safety Budget vs. Property and Sales Tax Total





the city of lodi

Budget

FY 2008-09

Parks and Recreation

Year to Date Comparison

FY 2007-08

FY 2008-09

\$4,200,107

\$4,111,563



Community Center

Year to Date Comparison

FY 2007-08

FY 2008-09

\$1,606,488

\$1,966,816*

*reflects increase in debt service



Position Changes Community Center

FY 07/08	FY 08/09		
Current Title	Proposed Title/Position	Comment	Barg. Unit
Administrative Clerk	Program Coordinator	Re-class	General Services
Building Services/Event Coord.	Sr. Facilities Maintenance Worker	Re-class	M&O
Community Center Director		Changed to 0.5	Executive Mgmt
Facilities Maintenance Worker *		Transfer to PW-Facilities	M&O
	Art/Events Coordinator	New Position	Mid-Management

* current staff members are not affected by this change



Position Changes Community Development

FY 07/08	FY 08/09		
Current Title	Proposed Title/Position	Comment	Barg. Unit
Junior Planner		Transfer to PW-Transit	General Services
Plan Check Engineer	Building Inspector I/II	Re-class	General Services

* current staff members are not affected by this change



Position Changes Electric Utility

FY 07/08		FY 08/09	
Current Title	Proposed Title/Position	Comment	Barg. Unit
Electrical Estimator	Distribution Planner	Title change	IBEW
Electrical Estimator	Distribution Planner	Title change	IBEW
Electrical Estimator	Distribution Planner	Title change	IBEW
Sr. Electrical Estimator	Distribution Planning Supervisor	Title change	IBEW
	Electrical Technician	New Position	IBEW
Manager, Electric Services	Assistant Electric Utility Director	Re-class	Unrepresented
Manager, Engineering & Operations	Assistant Electric Utility Director	Re-class	Mid-Management



Position Changes Internal Services

FY 07/08		FY 08/09	
Current Title		Proposed Title/Position	Barg. Unit
Administrative Clerk		Transfer to Fin. Svcs	General Services
Storekeeper *		Delete one position	General Services
	Administrative Clerk	Transfer from Budget Div.	General Services

* current staff members are not affected by this change



Position Changes

Library and Parks & Recreation

FY 07/08	FY 08/09		
Current Title	Proposed Title/Position	Comment	Barg. Unit
Library Assistant		Frozen	General Services
Recreation Supervisor		Frozen	Mid-Management
Parks & Rec. Director		Changed to 0.5	Executive Mgmt



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Budget

FY 2008-09

Position Changes

Police

FY 07/08	FY 08/09		
Current Title	Proposed Title/Position	Comment	Barg. Unit
Dispatcher/Jailer	Lead Dispatcher/Jailer	Re-class	Dispatchers
		New	
	Dispatcher/Jailer	Position	Dispatchers
		New	
	Dispatcher/Jailer	Position	Dispatchers
		New	
	Dispatcher/Jailer	Position	Dispatchers
		New	
	Dispatcher/Jailer	Position/ Frozen	Dispatchers
	Supervising Code/Community Improvement Officer	New Position	General Services
Police Records Clerk I/II		Frozen	General Services
Police Officer		Frozen	Police
Police Lieutenant		Frozen	Police Mid-mgmt

* current staff members are not affected by this change



Position Changes Public Works

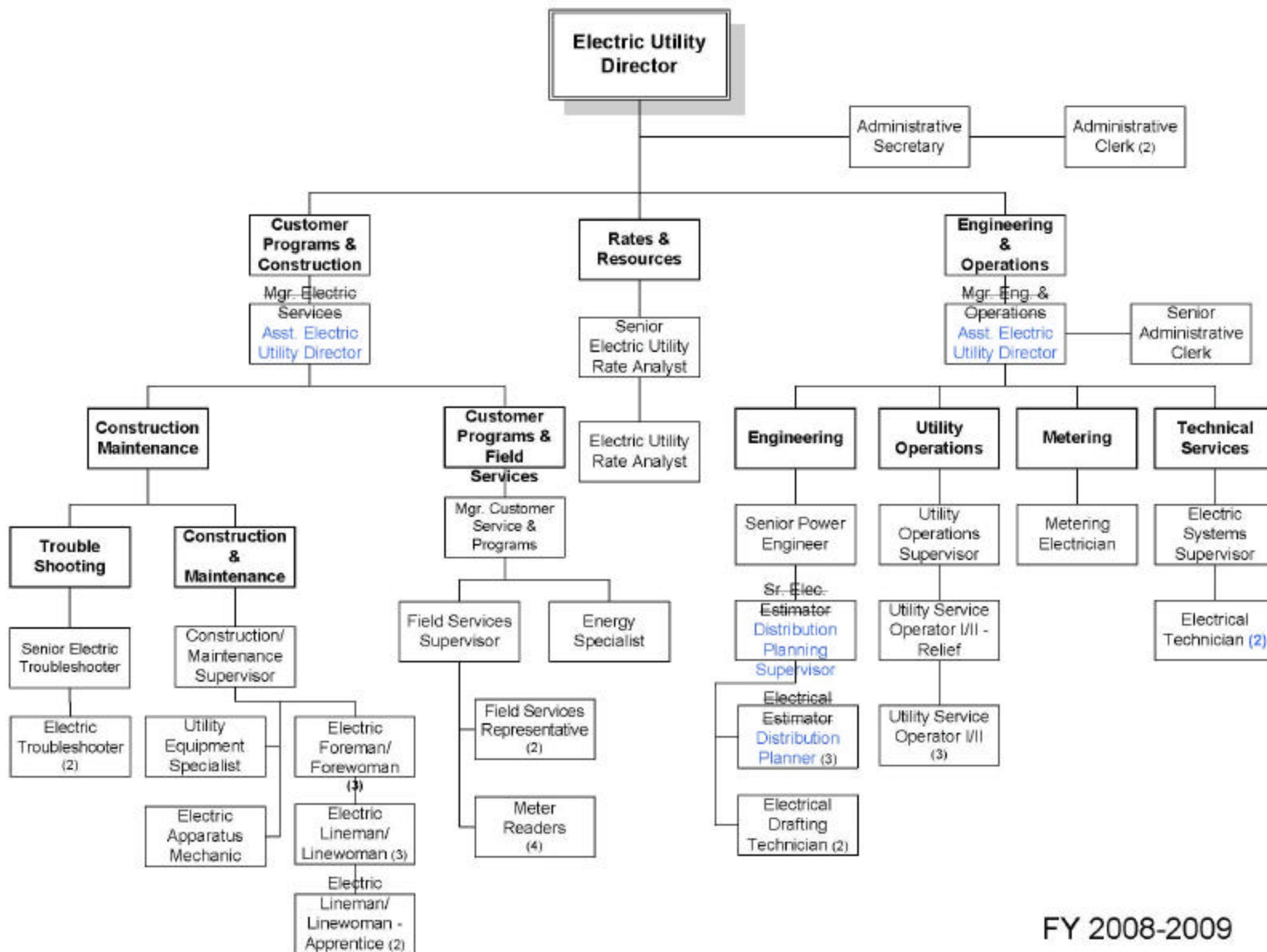
FY 07/08	FY 08/09		
Current Title	Proposed Title/Position	Comment	Barg. Unit
City Engineer/Deputy Public Works Director		Frozen	Mid-Management
Sr. Engineering Technician		Frozen	General Services
Facilities Maintenance Worker *		Transfer from CC	M&O
Administrative Clerk		Frozen	General Services
Maintenance Worker		Frozen	M&O
Maintenance Worker		Frozen	M&O
Transportation Planner	Junior Planner	Re-class/ transfer from Comm. Dev	General Services
Sr. Plant & Equipment Mech. *		Delete one position	M&O

* current staff members are not affected by this change



Statement of Estimated Changes in Fund Balance					
For the Fiscal Year Ended June 30, 2009					
With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08					
	Audited	Audited		Estimated	
	2005-06	2006-07	2007-08	2007-08	2008-09
	Actuals	Actuals	Budget	Actuals	Budget
Electric Utility Enterprise Fund					
Beginning Fund Balance (Cash) Unreserved	7,469,037	3,631,402	5,571,823	5,162,284	10,909,302
Revenues	59,891,671	70,702,774	77,282,257	80,500,043	74,471,805
Expenditures	63,729,306	69,171,892	76,742,636	74,753,025	72,281,677
Net Difference (Revenues Less Expenditures)	(3,837,635)	1,530,882	539,621	5,747,018	2,190,128
Ending Fund Balance (Cash) Unreserved	3,631,402	5,162,284	6,111,444	10,909,302	13,099,430

Electric Utility



FY 2008-2009



Statement of Estimated Changes in Fund Balance					
For the Fiscal Year Ended June 30, 2009					
With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08					
	Audited	Audited		Estimated	
	2005-06	2006-07	2007-08	2007-08	2008-09
	Actuals	Actuals	Budget	Actuals	Budget
Wastewater Utility Enterprise Fund					
Beginning Fund Balance (Cash) Unreserved	2,273,869	1,866,805	1,757,400	4,956,069	9,971,095
Revenues	11,509,815	17,957,059	53,486,849	47,221,582	21,457,272
Expenditures	11,916,879	14,867,795	53,486,849	42,206,556	22,576,837
Net Difference (Revenues Less Expenditures)	(407,064)	3,089,264	-	5,015,026	(1,119,565)
Ending Fund Balance (Cash) Unreserved	<u>1,866,805</u>	<u>4,956,069</u>	<u>1,757,400</u>	<u>9,971,095</u>	<u>8,851,530</u>

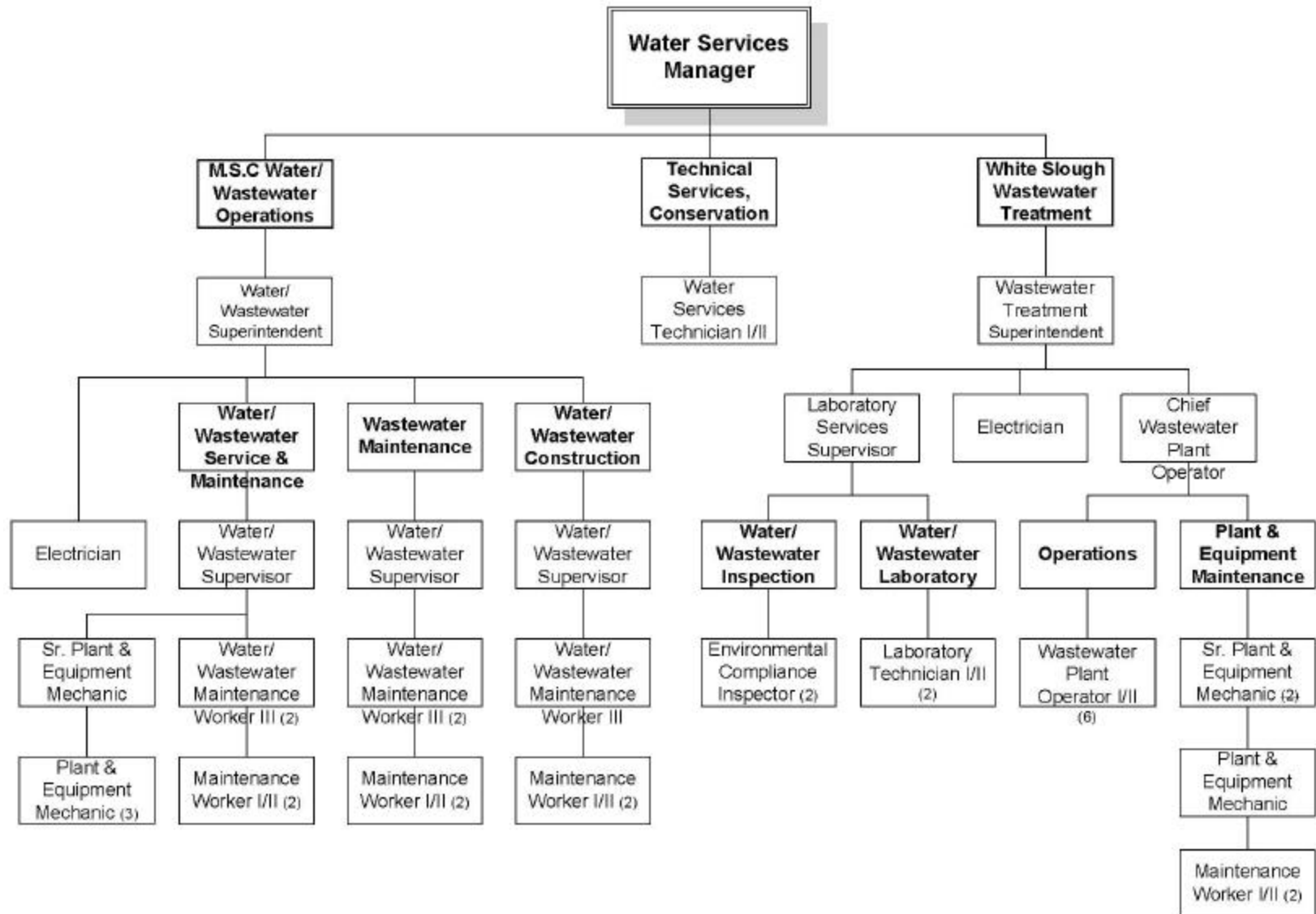


**Statement of Estimated Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009**

With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08

	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget
Water Utility Enterprise Fund					
Beginning Fund Balance (Cash) Unreserved	4,300,091	946,119	534,780	(475,262)	8,953,566
Revenues	8,918,116	11,489,976	19,204,140	20,888,903	13,297,945
Expenditures	12,272,088	12,911,357	20,778,421	11,460,075	11,773,367
Net Difference (Revenues Less Expenditures)	(3,353,972)	(1,421,381)	(1,574,281)	9,428,828	1,524,578
Ending Fund Balance (Cash) Unreserved	<u>946,119</u>	<u>(475,262)</u>	<u>(1,039,501)</u>	<u>8,953,566</u>	<u>10,478,144</u>

Water Services



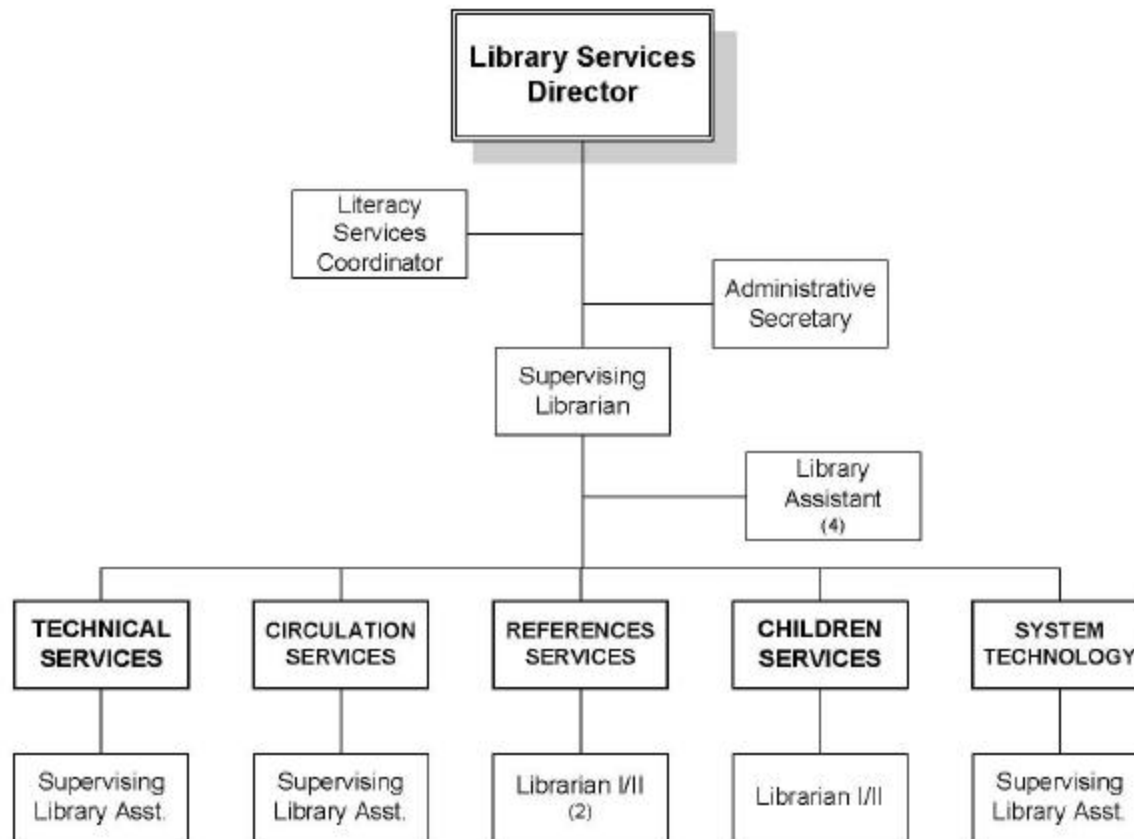


**Statement of Estimated Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009**

With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08

	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget
Library Fund					
Beginning Fund Balance (Net Assets) Unreserved	712,488	659,023	602,080	659,572	659,885
Revenues	1,487,299	1,664,914	1,738,990	1,792,310	2,565,880
Expenditures	1,540,764	1,664,365	2,415,405	1,791,997	3,215,020
Net Difference (Revenues Less Expenditures)	(53,465)	549	(676,415)	313	(649,140)
Ending Fund Balance (Net Assets) Unreserved	<u>659,023</u>	<u>659,572</u>	<u>(74,335)</u>	<u>659,885</u>	<u>10,745</u>

Library





Statement of Estimated Changes in Fund Balance

For the Fiscal Year Ended June 30, 2009

With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08

	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget
Capital Outlay Fund					
Beginning Fund Balance (Net Assets) Unreserved	5,142,120	5,035,871	4,087,961	4,547,189	3,341,277
Revenues	729,600	987,248	2,769,320	712,907	2,127,603
Expenditures	835,849	1,475,930	2,892,275	1,918,819	1,995,231
Net Difference (Revenues Less Expenditures)	(106,249)	(488,682)	(122,955)	(1,205,912)	132,372
Ending Fund Balance (Net Assets) Unreserved	<u>5,035,871</u>	<u>4,547,189</u>	<u>3,965,006</u>	<u>3,341,277</u>	<u>3,473,649</u>

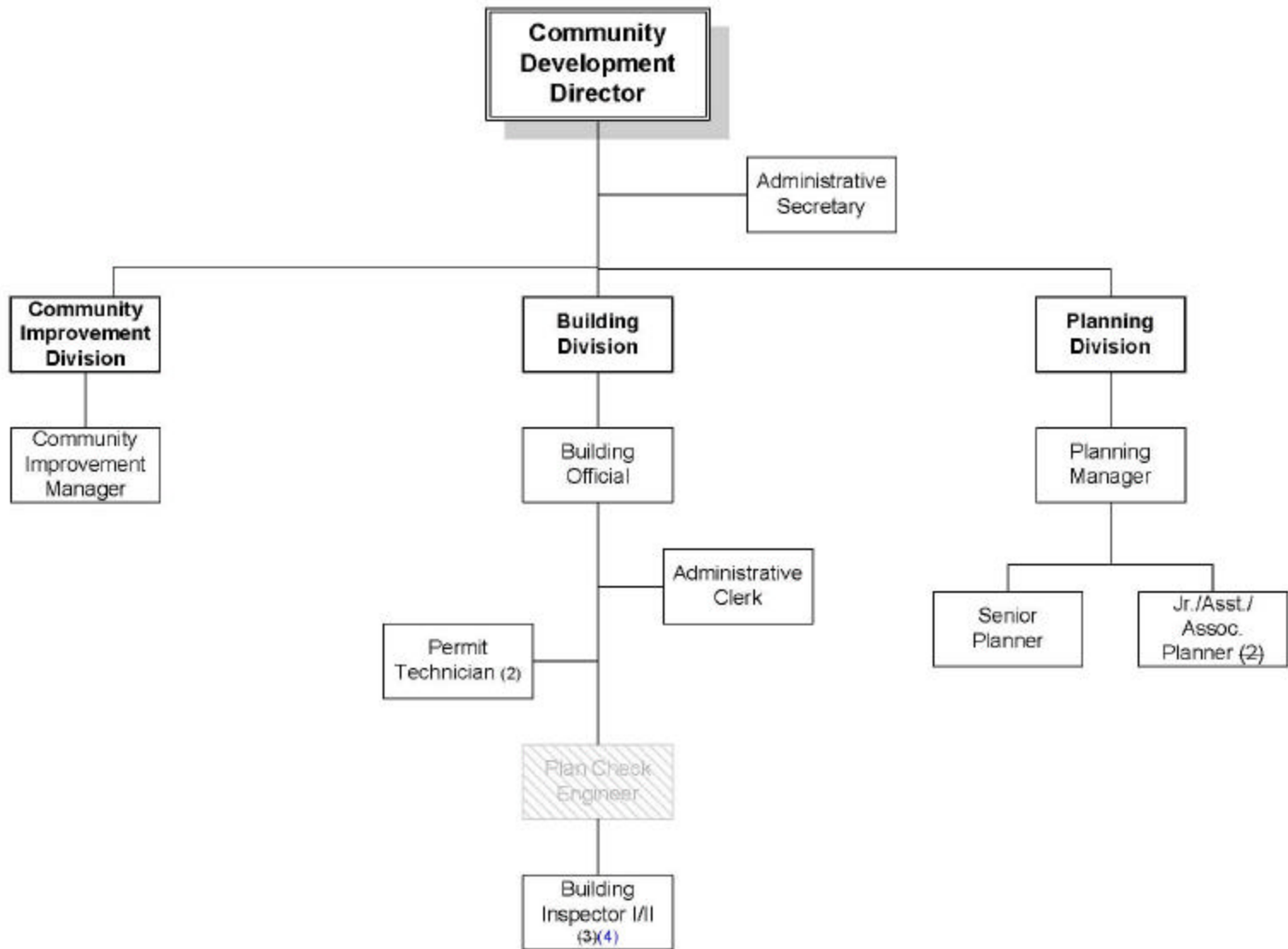


Statement of Estimated Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009

With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08

	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget
Community Development Fund					
Beginning Fund Balance (Net Assets) Unreserved		78,692	1,661	(167,024)	(454,604)
Revenues	1,925,190	1,821,426	1,909,071	1,834,405	1,825,000
Expenditures	<u>1,846,498</u>	<u>2,067,142</u>	<u>1,937,214</u>	<u>2,121,985</u>	<u>1,826,820</u>
Net Difference (Revenues Less Expenditures)	78,692	(245,716)	(28,143)	(287,580)	(1,820)
Ending Fund Balance (Net Assets) Unreserved	<u>78,692</u>	<u>(167,024)</u>	<u>(26,482)</u>	<u>(454,604)</u>	<u>(456,424)</u>

Community Development



FY 2008-2009



**Statement of Estimated Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009**

With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08

	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget
Community Development Block Grant Fund					
Beginning Fund Balance (Net Assets) Unreserved				-	-
Revenues	1,248,738	87,977	1,055,049	1,055,049	431,000
Expenditures	1,248,738	87,977	1,114,234	1,055,049	431,000
Net Difference (Revenues Less Expenditures)	-	-	(59,185)	-	-
Ending Fund Balance (Net Assets) Unreserved	-	-	(59,185)	-	-



Statement of Estimated Changes in Fund Balance

For the Fiscal Year Ended June 30, 2009

With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08

	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget
Employee Benefits Internal Services Fund					
Beginning Fund Balance (Net Assets) Unreserved	-	-	-	-	529,647
Revenues	5,187,910	5,785,127	7,636,917	6,844,246	7,483,032
Expenditures	5,187,910	5,785,127	7,636,917	6,314,599	7,453,525
Net Difference (Revenues Less Expenditures)	-	-	-	529,647	29,507
Ending Fund Balance (Net Assets) Unreserved	-	-	-	529,647	559,154



**Statement of Estimated Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009**

With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08

	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget
Vehicle and Equipment Replacement Funds					
Beginning Fund Balance (Net Assets) Unreserved	152,316	290,725	628,380	1,291,194	1,566,345
Revenues	202,079	1,342,707	879,230	867,165	708,280
Expenditures	63,670	342,238	500,499	592,014	564,999
Net Difference (Revenues Less Expenditures)	138,409	1,000,469	378,731	275,151	143,281
Ending Fund Balance (Net Assets) Unreserved	290,725	1,291,194	1,007,111	1,566,345	1,709,626



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For the Fiscal Year Ended June 30, 2009**

With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08

	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget
Self Insurance Internal Services Funds					
Beginning Fund Balance (Cash) Unreserved	3,261,419	4,060,506	4,305,670	5,446,130	6,156,411
Revenues	2,389,983	3,598,981	3,277,260	3,209,121	1,975,475
Expenditures	1,590,896	2,213,357	2,949,147	2,498,840	3,011,630
Net Difference (Revenues Less Expenditures)	799,087	1,385,624	328,113	710,281	(1,036,155)
Ending Fund Balance (Cash) Unreserved	<u>4,060,506</u>	<u>5,446,130</u>	<u>4,633,783</u>	<u>6,156,411</u>	<u>5,120,256</u>



Statement of Estimated Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009

With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08

	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget
Public Safety Special Revenue Funds					
Beginning Fund Balance (Net Assets) Unreserved	283,516	383,040	395,445	188,675	175,243
Revenues	276,507	243,296	-	160,568	35,000
Expenditures	176,983	437,661	1,189	174,000	-
Net Difference (Revenues Less Expenditures)	99,524	(194,365)	(1,189)	(13,432)	35,000
Ending Fund Balance (Net Assets) Unreserved	<u>383,040</u>	<u>188,675</u>	<u>394,256</u>	<u>175,243</u>	<u>210,243</u>

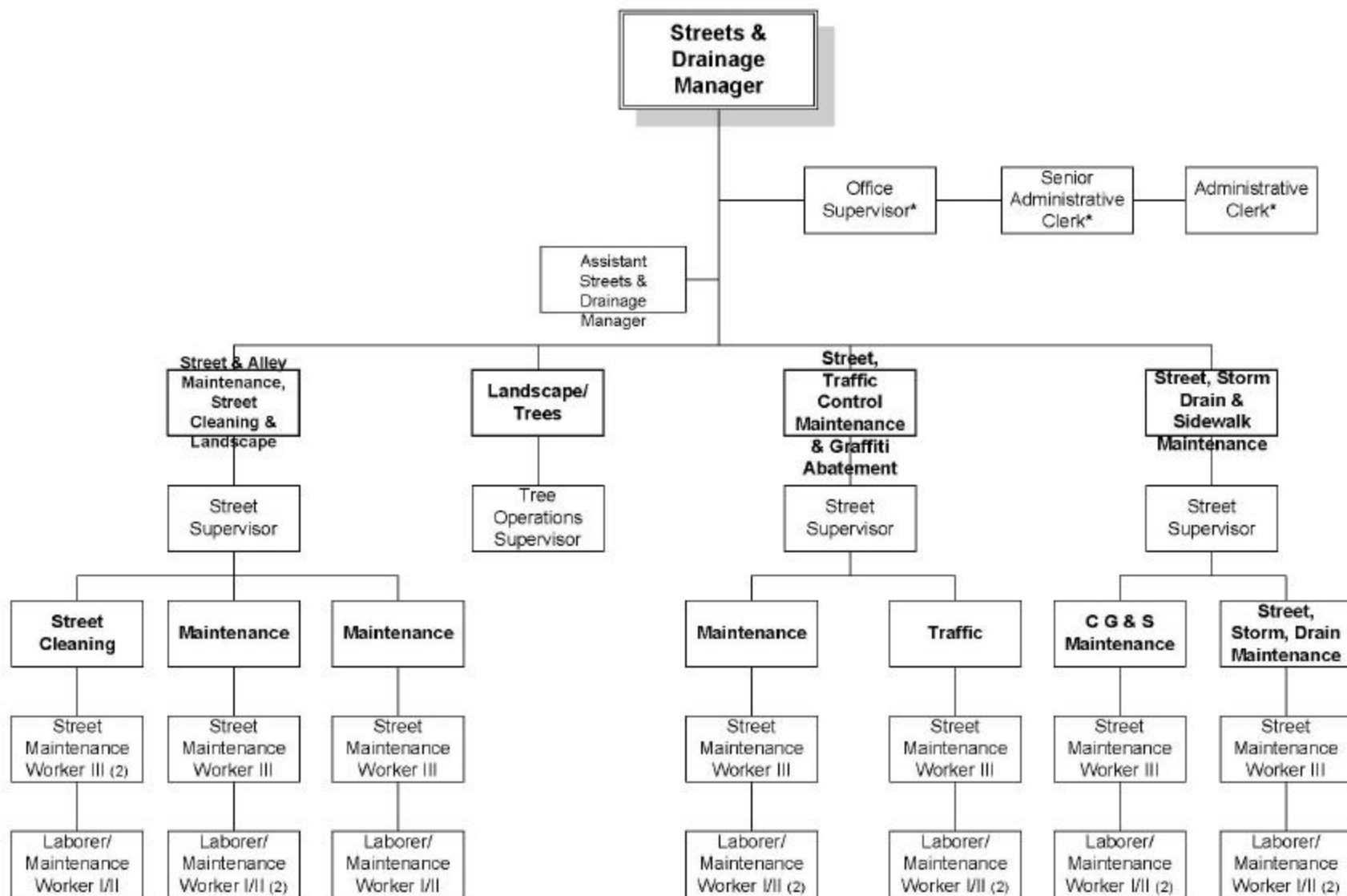


Statement of Estimated Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009

With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08

	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget
Street Funds					
Beginning Fund Balance (Net Assets) Unreserved	1,009,182	5,737,407	3,819,850	7,095,770	4,772,818
Revenues	9,543,264	5,295,890	4,847,014	4,899,889	3,599,659
Expenditures	4,815,039	3,937,527	7,780,484	7,222,841	5,935,299
Net Difference (Revenues Less Expenditures)	4,728,225	1,358,363	(2,933,470)	(2,322,952)	(2,335,640)
Ending Fund Balance (Net Assets) Unreserved	<u>5,737,407</u>	<u>7,095,770</u>	<u>886,380</u>	<u>4,772,818</u>	<u>2,437,178</u>

Streets & Drainage



FY 2008-2009

*Administrative staff shared with Water Services Division



Statement of Estimated Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009

With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08

	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget
Transit Funds					
Beginning Fund Balance (Cash) Unreserved		851,427	-	213,212	360,309
Revenues	5,809,314	3,355,922	6,842,862	6,892,766	5,691,749
Expenditures	4,957,887	3,994,137	6,943,345	6,745,669	4,961,817
Net Difference (Revenues Less Expenditures)	851,427	(638,215)	(100,483)	147,097	729,932
Ending Fund Balance (Cash) Unreserved	<u>851,427</u>	<u>213,212</u>	<u>(100,483)</u>	<u>360,309</u>	<u>1,090,241</u>



Statement of Estimated Changes in Fund Balance						
For the Fiscal Year Ended June 30, 2009						
With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08						
	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget	
Transportation Development Act Fund						
Beginning Fund Balance (Net Assets) Unreserved	108,909	105,728	85,318	92,717	65,041	
Revenues	49,434	53,448	55,685	53,875	97,116	
Expenditures	52,615	66,459	149,053	81,551	95,000	
Net Difference (Revenues Less Expenditures)	(3,181)	(13,011)	(93,368)	(27,676)	2,116	
Ending Fund Balance (Net Assets) Unreserved	105,728	92,717	(8,050)	65,041	67,157	



**Statement of Estimated Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009**

With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08

	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget
Trust and Agency Funds					
Beginning Fund Balance (Net Assets) Unreserved	1,142,915	1,207,978	1,207,978	1,024,866	1,063,888
Revenues	882,803	925,500	248,951	275,744	242,817
Expenditures	817,740	1,108,612	236,991	236,722	231,237
Net Difference (Revenues Less Expenditures)	65,063	(183,112)	11,960	39,022	11,580
Ending Fund Balance (Net Assets) Unreserved	<u>1,207,978</u>	<u>1,024,866</u>	<u>1,219,938</u>	<u>1,063,888</u>	<u>1,075,468</u>



**Statement of Estimated Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009**

With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08

	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget
Debt Service Funds					
Beginning Fund Balance (Net Assets) Unreserved	-	-	-	-	-
Revenues	1,780,598	1,778,948	1,783,747	1,783,747	1,770,980
Expenditures	1,780,598	1,778,948	1,783,747	1,783,747	1,770,980
Net Difference (Revenues Less Expenditures)	-	-	-	-	-
Ending Fund Balance (Net Assets) Unreserved	-	-	-	-	-

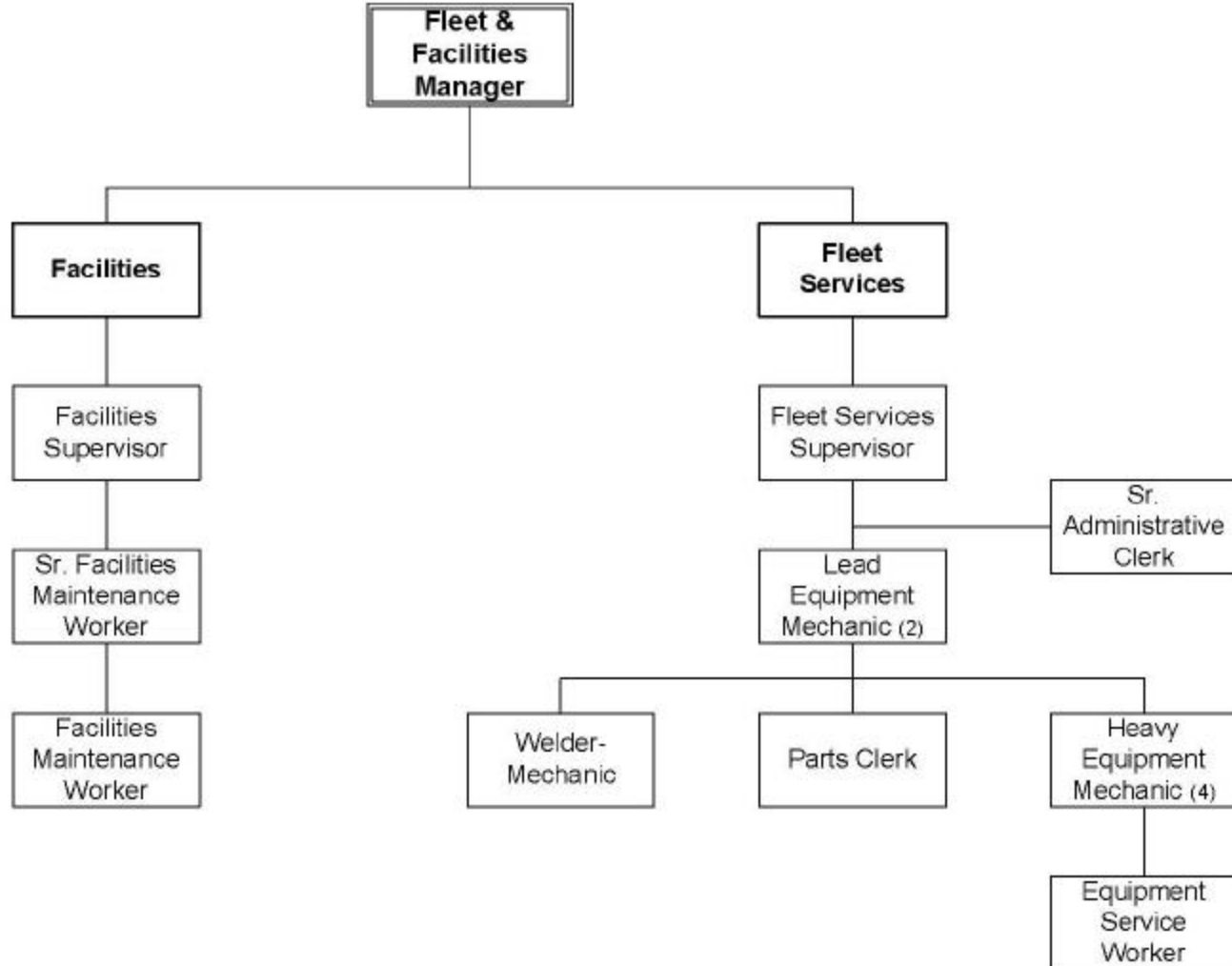


**Statement of Estimated Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009**

With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08

	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget
Fleet Services Internal Services Fund					
Beginning Fund Balance (Net Assets) Unreserved		-	76,416	-	27,928
Revenues		1,565,130	1,738,830	1,734,330	1,947,553
Expenditures		1,565,130	1,817,224	1,706,402	1,947,553
Net Difference (Revenues Less Expenditures)	-	-	(78,394)	27,928	-
Ending Fund Balance (Net Assets) Unreserved	-	-	(1,978)	27,928	27,928

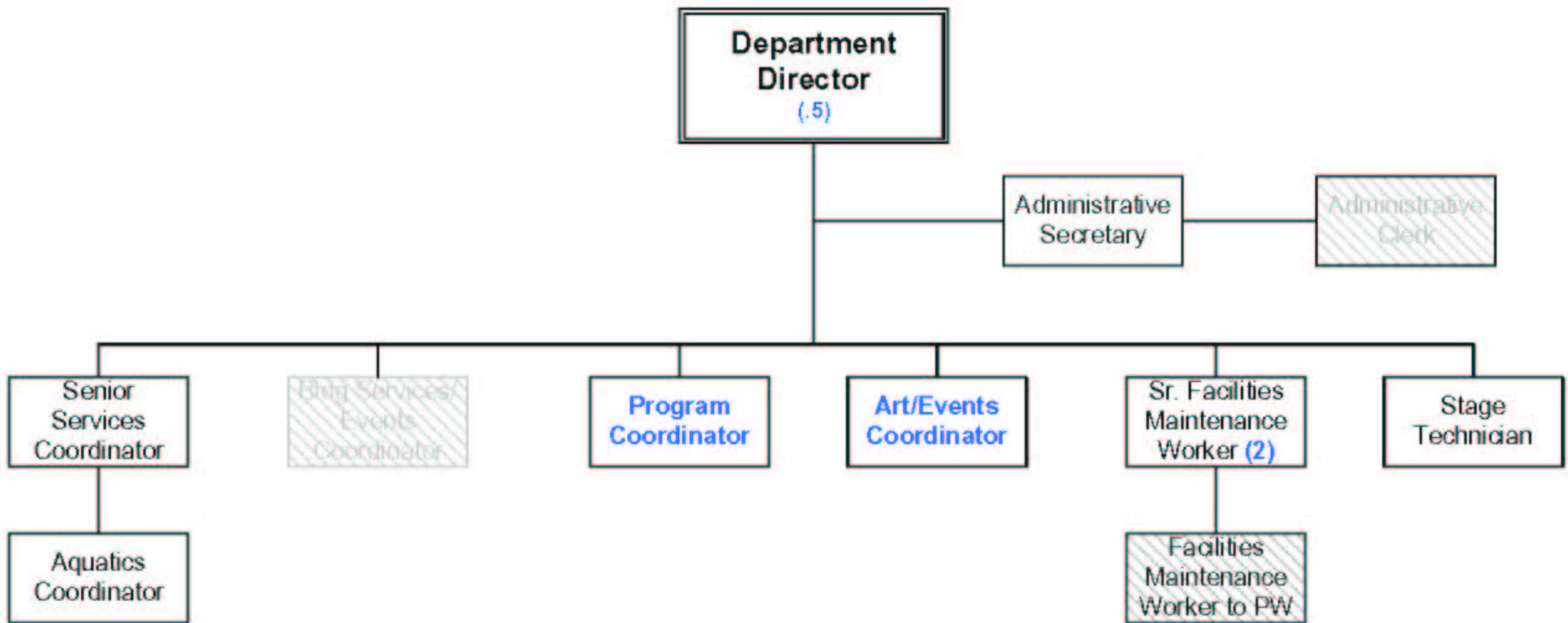
Fleet & Facilities





Statement of Estimated Changes in Fund Balance					
For the Fiscal Year Ended June 30, 2009					
With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08					
	Audited	Audited		Estimated	
	2005-06	2006-07	2007-08	2007-08	2008-09
	Actuals	Actuals	Budget	Actuals	Budget
Community Center Fund					
<u>Fund Balance (Net Assets)</u>					
Beginning Fund Balance (Net Assets) Unreserved		-	-	-	-
Revenues					1,966,816
Expenditures					1,966,816
Net Difference (Revenues Less Expenditures)	-	-	-	-	-
<u>Fund Balance (Net Assets)</u>					
Ending Fund Balance (Net Assets) Unreserved	-	-	-	-	-

Community Center





**Statement of Estimated Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009**

With Audited Actuals for Fiscal Year 2005-06 and 2006-07 and Comparative Budget Fiscal Year 2007-08

	Audited 2005-06 Actuals	Audited 2006-07 Actuals	2007-08 Budget	Estimated 2007-08 Actuals	2008-09 Budget
Recreation Fund					
Fund Balance (Net Assets)					
Beginning Fund Balance (Net Assets) Unreserved	-	-	-	-	-
Revenues					1,814,112
Expenditures					1,814,112
Net Difference (Revenues Less Expenditures)	-	-	-	-	-
Ending Fund Balance (Net Assets) Unreserved	-	-	-	-	-

